

CITY OF LODI • CITY OF LODI • CITY OF LODI  
CITY OF LODI

1992 - 1993

BUDGET

**CITY OF LODI**  
CALIFORNIA



AS APPROVED BY THE  
MAYOR AND CITY COUNCIL



# CITY OF LODI

## COUNCIL COMMUNICATION

**AGENDA TITLE:** FY 1992-93 BUDGET APPROPRIATIONS

**MEETING DATE:** October 7, 1992

**PREPARED BY:** Finance Director

**RECOMMENDED ACTION:** That the City Council adopt the attached Resolution to appropriate funds in accordance with the 1992-93 Budget submitted July 1, 1992 and approve the recommended adjustments.

**BACKGROUND INFORMATION:** On July 1, 1992, the City Council adopted Resolution No 92-117 appropriating revenues and authorizing expenditures for the conduct of City business (operations, maintenance, construction and procurement) beginning July 1, 1992 and ending June 30, 1993. Resolution No 92-117 appropriated revenues and expenditures for the General Fund, Electric Utility Fund, Sewer Fund, Water Fund, Library Fund and Community Center Fund. Not included in this Resolution was appropriation authority for the Utility Outlay Fund, Equipment Fund, Debt Service Funds, and Internal Service Funds which were also included in the Budget submitted to the City Council on July 1, 1992.


### APPROPRIATIONS

At this time the Finance Director is requesting that the City Council appropriate all revenues and expenditures submitted to the City Council in the Budget on July 1, 1992, to appropriate expenditure authority for "street projects" approved by Council September 2, 1992 and appropriate additional expenditure authority to adjust for the revenues and expenditures which were overlooked in the 1992-93 Budget. The adjustments requested include Revenues by Transfer and expenditures for interfund loans, debt service payments, encumbrances and work-in-progress carried forward from FY 1991-92. The attached Budget Summary includes schedules which summarize the appropriation of revenues, expenditures, interfund transfers and revenues by transfer included in the 1992-93 Budget with required adjustments. The amended Resolution is necessary to allow the Finance Department to calculate the 1992-93 Appropriation Limitation required by Article XIII A of the California Constitution.

### STATE BUDGET

The Governor signed into law the 1992-93 Budget for the State of California on September 2, 1992. With the adoption of the State Budget, the City of Lodi loses 9% of the 1991-92 Property Tax (approximately \$430,000) and all Cigarette Tax. The 1992-93 Budget submitted to the City Council on July 1, 1992 was based on the elimination of Cigarette Tax revenues but not on the reduction of Property Tax revenues. Accordingly, further adjustments to revenues and expenditures will be submitted to the City Council for approval and appropriation.

APPROVED: \_\_\_\_\_

  
THOMAS A. PETERSON  
City Manager



recycled paper

RESOLUTION NO. 92-166

**A RESOLUTION OF THE LODI CITY COUNCIL  
ADOPTING SUPPLEMENTAL APPROPRIATIONS FOR  
FISCAL YEAR 1992-93 BY FUND, DEPARTMENT AND ACTIVITY**

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WHEREAS, the City Council adopted the FY 1992-93 budget appropriations for revenues and expenditures by Resolution No. 92-117 on July 1, 1992, and

WHEREAS, the City Council approved the 1992-93 Budget presented by the City Manager on July 1, 1992, with revenues, expenditures, and inter-fund transfers and

WHEREAS, adjustments are necessary to the adopted budget to account for additional revenues and expenditures not included in the 1992-93 Budget, and

WHEREAS, the appropriation of revenues and expenditures is required to calculate the appropriation limitation in accordance with Article XIII A of the California Constitution.

NOW, THEREFORE, the City Council hereby adopts the budget presented on July 1, 1992 by Fund Group, Fund, and Object Code and appropriates the revenues, expenditures and interfund transfers included therein with the adjustments recommended as follows:

	Appropriation July 1, 1992	Appropriation October 7, 1992
<b>Estimated Revenues</b>		
Taxes	11,082,740	11,836,617
Licenses, Fines, & Permits	863,680	518,340
Investment and Property Revenue	603,725	1,316,195
Intergovernmental Revenue	3,155,705	5,108,653
Charges for Services	45,296,295	52,063,910
Other revenues	317,020	1,447,235
Interfund Transfers	1,287,050	0
<b>Total Estimated Revenues</b>	<b>62,606,215</b>	<b>72,290,950</b>
<b>Expenditures</b>		
Personnel Services	21,954,330	22,567,410
Utilities and Communications	27,355,590	27,355,590
Supplies, Materials & Services	4,080,480	5,662,815
Depreciation	318,900	0
Equipment, Land and Structures	300,045	300,045
Special Payments	5,907,300	5,093,475
Credits		-775,555
Capital Projects		1,342,245
Debt Service		1,187,695
<b>Total Expenditures</b>	<b>59,916,645</b>	<b>62,733,720</b>
<b>Excess revenues over (under) appropriations</b>	<b>2,689,570</b>	<b>9,557,230</b>

**Adjustments**

Revenues By Transfer	327,745
Interfund Loans	0
General Obligation Bonds	0
Debt Service - COP and Water Loan Interest	-1,498,289
Street Projects - Approved September 2, 1992	-1,712,000
Encumbrances	-968,173
Work-In-Progress	-6,366,832
Designated Balances	<u>-16,255,624</u>
<b>Total Adjustments</b>	<b>-26,473,173</b>

**PROJECTED FUND BALANCES**

	June 30, 1992	June 30, 1993
General Fund	17,263	279,236
Inventory Fund	100,455	100,455
Refuse Surcharge Fund	55,930	74,500
Library Fund	817,452	346,912
Community Center Fund	25,240	15,805
Hotel/Motel fund	308,793	303,403
<b>Total General Fund Group</b>	<b>1,325,133</b>	<b>1,120,338</b>
Electric Utility Fund	6,489,228	1,120,935
Sewer Utility Fund	14,732,577	2,745,705
Water Utility Fund	641,559	256,633
<b>Total Enterprise Fund Group</b>	<b>21,863,364</b>	<b>4,123,274</b>
Asset Seizure Fund	122,624	43,429
Gas Tax Funds	685,970	164,742
Transportation Funds	1,070,857	1,226,699
Impact Fee Funds	602,082	6,429,785
Special Grant Funds	-34,493	-164,770
<b>Total Special Revenue Funds</b>	<b>2,447,040</b>	<b>7,699,885</b>
Equipment Fund	249,249	116,540
Library Capital Fund	289,139	305,139
Subdivision Reserve Fund	535,661	535,139
Subdivision Fund	181,433	0
Hutchins Street Fund	3,721	-48,420
Capital Outlay Fund	1,979,184	-377,933
Lodi Lake Fund	88,890	71,000
Master Drain Fund	625,772	566,795
<b>Total Capital Outlay Funds</b>	<b>3,953,049</b>	<b>1,168,783</b>
<b>Debt Service Funds</b>	<b>233,065</b>	<b>214,681</b>
Long-Term Disability Insurance Fund	176,712	0
Medical Insurance Fund	8,288	0
Employee Benefits Fund	82,882	0
Liability Fund	942,814	477,617
Worker's Compensation Fund	688,173	0
<b>Total Internal Service Funds</b>	<b>1,898,869</b>	<b>477,617</b>

Dated: October 7, 1992

---

I do hereby certify that Resolution No. 92-166 was passed and adopted by the City council of the City of Lodi in a regular meeting held October 7, 1992 by the following vote:

AYES: Council Members -

NOES: Council Members -

ABSENT: Council Members -

Alice M. Reimche  
City Clerk

*Ruby / Finance*  
**RECEIVED**

RESOLUTION NO. 92-185  
=====

NOV 20 1992

**Finance Dept.**

A RESOLUTION OF THE LODI CITY COUNCIL  
ADOPTING AN OPERATING BUDGET FOR THE LODI PUBLIC LIBRARY  
FOR THE FISCAL YEAR BEGINNING JULY 1, 1992 AND ENDING JUNE 30, 1993.

=====

RESOLVED that the Lodi City Council hereby adopts by reference as if fully set forth herein, the final phase of the 1992/93 Operating Budget providing for a reduction in the Lodi Public Library revenues of \$21,500.00, a copy of which is on file in the office of the City Clerk.

Dated: November 18, 1992

=====

I hereby certify that Resolution No. 92-185 was passed and adopted by the Lodi City Council in a regular meeting held November 18, 1992 by the following vote:

Ayes: Council Members - Pennino, Sieglock, Snider and  
Pinkerton (Mayor)

Noes: Council Members - Hinchman

Absent: Council Members - None

/

*Alice M. Reimche*  
Alice M. Reimche  
City Clerk

92-185

RES92185/TXTA.01V

Nov.18,1992

OPERATING BUDGETS  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE A

ESTIMATED FINANCING RESOURCES  
OPERATING REVENUES

Property Taxes	\$ 5,144,740
Sales Tax	5,044,000
Other Taxes	464,000
Licenses, Fines & rent	863,680
Interest	603,725
Revenue from Other Agencies	3,155,705
Charges for Current Services	4,902,720
Other Revenues	317,020
Water Sales & Fees	2,772,315
Sewer Charges	3,184,700
Electrical Sales	34,436,560

Total \$ 60,889,165

INTERFUND TRANSFERS \$ 1,318,810

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 207,505
Library Operating Reserve	50,125
Electric Operating Reserve	0
Total	\$ 257,630

TOTAL ESTIMATED FINANCING RESOURCES \$ 62,465,605

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$ 21,517,420
Utilities & Transportation	1,855,590
Materials & Supplies	3,973,945
Depreciation of Equipment	318,900
Equipment, Land & Structures	300,045
Special Payments	5,906,750
Sub-Total Operating Expenses	\$ 33,872,650
Bulk Power Purchase	\$ 25,500,000
Total	\$ 59,372,650

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

Water Capital	\$ 728,750
Water Operating Reserve	\$22,695
General Fund Operating Reserve	319,130
Wastewater Capital Fund	274,800
Utility Outlay Reserve	1,249,835
PL & PD Insurance Fund	268,225
Equipment Fund	229,520
Total	\$ 3,092,955

TOTAL ESTIMATED REQUIREMENTS \$ 62,465,605

Nov.19,1992

GENERAL FUND  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE B

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Property Taxes	\$ 4,083,365	
Sales Tax	5,044,000	
Other Taxes	484,000	
Licenses, & Permits	311,650	
Fines, Forfeits and Penalties	156,690	
Revenue from Uses of Money & Proper	505,915	
Revenue from Other Agencies	3,108,705	
Charges for Current Services	4,874,720	
Other Revenues	195,100	
Total		\$ 19,752,145

INTERFUND TRANSFERS

)- Asset Seizure	\$ 0	
)- Refuse Surcharge	123,910	
Housing and Urban Development	47,630	
Transportation Development Act	357,240	
State Gas Tax	454,835	
Wastewater	0	
Water	0	
Impact Fees	15,765	
CIP	165,506	
Work for Others	73,215	
Public Liability Insurance Fund	13,585	
Workers' Compensation Fund	67,125	
Total		\$ 1,318,210

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 207,505	
Water Utility Fund	756,000	
Sewer Utility Fund	425,000	
Electric Utility Fund	3,100,000	
Total		\$ 4,488,505

TOTAL ESTIMATED FINANCING RESOURCES \$ 24,559,460

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$ 17,104,365	
Utilities & Transportation	924,245	
Materials & Supplies	2,453,730	
Depreciation of Equipment	0	
Equipment, Land & Structures	138,590	
Special Payments	4,565,240	
Sub-Total Operating Expenses		\$ 25,126,170

INTER-FUND TRANSFERS

General Fund Charges to Enterprise Fund	\$ (1,206,485)	
Net Operating Expenses	\$ 23,379,685	

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund Operating Re	\$ 319,130	
Community Center Fund	431,125	
Equipment Fund	229,520	
Public Liability Insurance Fund	200,000	
Camp Hutchins	0	
Total		\$ 1,179,775

TOTAL ESTIMATED REQUIREMENTS \$ 24,559,460



Nov.18,1992

LIBRARY FUND  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE F

ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Fines, Fees and Gifts	\$	50,000	
Total			\$ 50,000

NON-OPERATING REVENUES

Investment Income	\$	31,170	
Donations		0	
Total			\$ 31,170

TAXES

Property Taxes	\$	867,385	
Total			\$ 867,385

REVENUE FROM OTHER AGENCIES

California Library Services	\$	30,000	
Public Library Foundation		19,000	
Total			\$ 49,000

CONTRIBUTIONS FROM

LIBRARY OPERATING RES	\$	50,125	
Total			\$ 50,125

TOTAL ESTIMATED FINANCING RESOURCES	\$	1,047,680
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ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	677,555	
Utilities & Transportation		59,205	
Materials & Supplies		237,685	
Special Payments		34,325	
Total			\$ 1,008,770

INTER-FUND TRANSFERS

General Fund Charges	\$	38,910	
Total			\$ 38,910

TOTAL ESTIMATED REQUIREMENTS	\$	1,047,680
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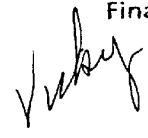
NOV 9 1992

Finance Dept.

RESOLUTION NO. 92-184

=====

Dixon Flynn  
Finance Director



A RESOLUTION OF THE LODI CITY COUNCIL  
ADOPTING AN OPERATING BUDGET FOR THE SUPPORT OF VARIOUS DEPARTMENTS  
OF THE CITY OF LODI AND A UTILITY OUTLAY BUDGET, BUT EXCLUDING  
THEREFROM THE LODI PUBLIC LIBRARY, FOR THE FISCAL YEAR BEGINNING  
JULY 1, 1992 AND ENDING JUNE 30, 1993.

=====

WHEREAS, it is necessary that the Lodi City Council adopt an operating budget reflecting appropriate adjustments for loss of certain State revenues; and

WHEREAS, it is desirable to separate therefrom funding for the Lodi Public Library, which will be addressed by separate Resolution;

NOW, THEREFORE, BE IT RESOLVED that the Lodi City Council hereby adopts by reference as if fully set forth herein, an operating budget for the support of various departments of the City of Lodi and a Utility Outlay Budget, but excluding therefrom the Lodi Public Library, for the fiscal year beginning July 1, 1992 and ending June 30, 1993, a copy of which is on file in the office of the City Clerk.

Dated: November 4, 1992

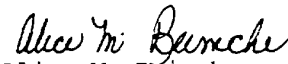
=====

I hereby certify that Resolution No. 92-184 was passed and adopted by the Lodi City Council in a regular meeting held November 4, 1992 by the following vote:

Ayes: Council Members - Pennino, Sieglock, Snider, and  
Pinkerton (Mayor)

Noes: Council Members - Hinchman

Absent: Council Members - None

  
Alice M. Reimche  
City Clerk

92-184

MEMORANDUM  
=====

TO: The Honorable Mayor and  
Members of the City Council

FROM: City Manager

DATE: November 2, 1992

SUBJ: 1992-93 Operating Budget

Presented herein for your information and review are the recommended reductions leading to the ultimate adoption of the 1992-93 Operating Budget. These reductions total \$644,410, approximately 50% in excess of the amount of the State's reduction in revenue to the City of approximately \$430,000. Included in the recommendations is the elimination of seven permanent full-time positions, each of which will be enumerated later. Also included is the elimination of a considerable number of part-time hours equating to approximately \$49,445. Other significant areas of reductions are: elimination of salary adjustments for mid-management personnel (\$78,045); suspension of administrative leave pay back (\$81,125); reduced fringe benefit costs (\$75,480); and business, conferences and training (\$77,320). These five categories alone total \$361,415. In addition, General Fund expenditures have been further reduced by allocating \$36,250 of Transportation Development Act monies to fund staff time devoted to transit administration.

The following is a summary discussion of the more significant recommendations by department and division.

CITY CLERK [\$5,020] - The reductions are in the categories of part-time hours, administrative leave, and business, conferences and training.

CITY COUNCIL [\$5,615] - This reduction is achieved via a 10% cut in City Councilmembers' compensation and a reduced amount for business, conferences and training, and the interim budget adopted in June already reflects this.

COMMUNITY INFORMATION

[\$16,000] - This is the result of the elimination of the City newsletter in the format introduced earlier this calendar year.

CITY ATTORNEY [\$2,680] - Administrative leave and business, conferences and training.

CITY MANAGER [\$7,055] - Administrative leave and business, conferences and training.

PERSONNEL [\$4,710] - This reduction is achieved by eliminating the mid-management salary adjustment of 4%, and elimination of administrative leave pay, and reduced expenditures for business, conferences and training.

COMMUNITY DEVELOPMENT [\$30,675]

- PLANNING [\$15,005] - Combined here are reductions in mid-management compensation, administrative leave and business, conferences and training.

- BUILDING INSPECTION  
[\$15,670] - These reductions here are in the same categories as Planning, with an additional cut in part-time hours.

FINANCE [\$87,950] - The major item in this department is the elimination of the position of Assistant Finance Director. Other reductions are the result of the administrative leave compensation suspension and business, conferences and training.

POLICE [\$55,860] - The most significant factor contributing to this recommended reduction is the elimination of one Dispatcher position. Actually, the number of dispatchers assigned to the Dispatch Center will not be reduced. One dispatcher will be transferred from the Services Division to fill a current vacancy in the Dispatch Center and a Community Services Officer will be re-assigned to the Services Division. Other reductions are in the categories of administrative leave and business, conferences and training.

FIRE \$56,760 - While there are some partially offsetting decreases in this budget in the areas of conferences and training, as well salary savings resulting from the six-month vacancy in one Battalion Chief position, previously negotiated salary adjustment effective October 1, 1992 result in this budget being increased by \$56,760.

PUBLIC WORKS [\$140,260]

- ADMINISTRATION [\$15,265] - The reductions here are in the categories of mid-management compensation, administrative leave and business, conferences and training.
- ENGINEERING [\$18,995] - The areas of reductions are mid-management compensation, administrative leave, and business, conferences and training.
- BUILDING MAINTENANCE  
[\$5,535] - The areas here are the same as listed in Engineering.
- STREET MAINTENANCE  
[\$7,920] - The areas of reductions here are in mid-management compensation, administrative leave and business, conferences and training.
- EQUIPMENT MAINTENANCE  
[\$43,755] - The major contributing factor here is the elimination of one position, that of Equipment Service Worker. It is actually somewhat more involved than that. As a result of a reorganization of this division, one position will be eliminated and another reclassified to Mechanic.
- WASTEWATER ADMINISTRATION  
[\$6,235] - The categories of reductions here are mid-management compensation, administrative leave, and business, conferences and training.
- PLANT MAINTENANCE [\$36,320]  
(WHITE SLOUGH) The major factor in this recommended reduction is the elimination of one Laborer position at the White Slough Water Pollution Control Facility. Additional areas of reductions are the same as in the other Public Works divisions.

- WATER ADMINISTRATION  
                                   [\$6,235]        -    The categories of reductions here are mid-management compensation, administrative leave, and business, conferences and training.

PARKS AND RECREATION [\$196,400]

- RECREATION ADMINISTRATION  
                                   [\$76,655]        -    The major reduction here is the elimination of the Project Coordinator position. Another major category is a 33% reduction in part-time hours in clerical staffing. Other categories in which reductions are recommended are mid-management compensation, administrative leave and business, conferences and training.
  
- PARKS ADMINISTRATION  
                                   [\$119,745]       -    The elimination of two positions represents the major portion of the recommended reductions here. They are the positions of Park Naturalist and Laborer. There are also significant reductions in part-time hours in the budget categories of Parks Administration, Sports Facilities and Other Parks. Other categories are the same as in Recreation Administration.

ELECTRIC UTILITY [\$50,425]

- ELECTRIC ADMINISTRATION  
                                   [\$36,285]        -    The reductions here are in the areas of mid-management compensation, administrative leave and business and conferences.
  
- ELECTRIC ENGINEERING  
                                   [\$5,510]         -    The reductions here are in the same categories as Electric Administration.

(There are additional minor reductions in other budget categories in the Electric Utility Department).

COMMUNITY CENTER [\$5,845] - The reductions here are in the two  
(HUTCHINS STREET SQUARE) categories of part-time clerical hours, and  
administrative leave and business expenses.

ARTS COMMISSION [\$6,980] - All part-time hours here have been  
eliminated. The Hutchins Street Square  
staff will assume the responsibility of  
providing assistance to this commission.  
There is also a slight reduction (\$2,250)  
in the amount available to be allocated by  
the commission to community arts groups.

SENIOR COMMISSION [\$2,215] - The reductions here are in the categories  
of mid-management compensation and  
administrative leave.

A most significant decision faces the City Council with regard to the Library. Since the late 1970's, in the aftermath of the passage of Proposition 13, funding for the Library has been 17.86% of the property tax revenue received by the City. This proportionate share was established by action of the City Council because at that time the City's property tax rate was \$1.68 per \$100 of assessed valuation. Of that figure, \$.30 was allocated to fund the Library. Applying that ratio to the Library now results in a revenue reduction of \$76,785, or approximately 7.6% of the total Library budget. Percentage-wise, other departments and divisions are not subjected to such a major reduction, although the cut in Parks and Recreation is almost 7%. On the other hand the City's General Fund Reserve as a percentage of the City's General Fund budget in no way approximates the percentage of the Library Reserve Fund as applied to the Library's operating budget. In all probability the Library Board will wish to address the Council seeking to reduce this impact.

It is recommended that in addition to the budget review appearing on the agenda for the regular meeting of Wednesday, November 4, 1992, the City Council devote the "Shirtsleeve" sessions of November 3 and November 10 (if necessary) to this topic. Based on previous discussions with the City Council, staff is well aware that the Council wishes to adopt this budget no later than the second meeting in November. (November 18). Staff will be pleased to arrange for whatever additional meetings the Council feels the need to schedule to meet its objective.

Attached are the appropriate revised budget schedules. The Assistant City Manager and the Finance Director will be present at Tuesday morning's "Shirtsleeve" session to assist the City Council in this budget review.

Respectfully submitted,

A handwritten signature in cursive script, reading "Thomas A. Peterson". The signature is written in dark ink and is positioned above the printed name.

Thomas A. Peterson  
City Manager

TAP:br

Attachment



OPERATING BUDGETS  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE A

ESTIMATED FINANCING RESOURCES  
OPERATING REVENUES

Property Taxes	\$	5,144,740	
Sales Tax		5,044,000	
Other Taxes		484,000	
Licenses, Fines & rent		863,690	
Interest		803,725	
Revenue from Other Agencies		3,155,705	
Charges for Current Services		4,902,720	
Other Revenues		317,020	
Water Sales & Fees		2,772,315	
Sewer Charges		3,194,700	
Electrical Sales		34,436,560	
Total	\$		80,999,185

INTERFUND TRANSFERS \$ 1,318,910

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$	204,905	
Library Operating Reserve		29,625	
Electric Operating Reserve		0	
Total	\$		233,430

TOTAL ESTIMATED FINANCING RESOURCES \$ 82,441,405

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	21,517,420	
Utilities & Transportation		1,955,590	
Materials & Supplies		3,973,945	
Depreciation of Equipment		318,900	
Equipment, Land & Structures		300,045	
Special Payments		5,904,050	
Sub-Total Operating Expenses	\$		33,969,950
Bulk Power Purchase	\$		25,500,000
Total	\$		59,469,950

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

Water Capital	\$	729,750	
Water Operating Reserve		622,696	
General Fund Operating Reserve		374,415	
Wastewater Capital Fund		274,900	
Utility Outlay Reserve		1,249,935	
PL & PD Insurance Fund		269,335	
Equipment Fund		229,623	
Total	\$		3,749,240

TOTAL ESTIMATED REQUIREMENTS \$ 62,518,190

SHORTFALL 73,795

Nov. 2, 1992

GENERAL FUND  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE B

ESTIMATED FINANCING RESOURCES  
OPERATING REVENUES

Property Taxes	\$ 4,148,850	
Sales Tax	5,044,000	
Other Taxes	484,000	
Licenses, & Permits	311,550	
Fines, Forfeits and Penalties	158,690	
Revenue from Uses of Money & Property	505,915	
Revenue from Other Agencies	3,106,705	
Charges for Current Services	4,974,720	
Other Revenues	185,100	
Total		\$ 19,807,430

INTERFUND TRANSFERS

1- Asset Seizure	\$ 0	
1- Refuse Surcharge	123,910	
Housing and Urban Development	47,630	
Transportation Development Act	357,240	
State Gas Tax	454,835	
Wastewater	0	
Water	0	
Impact Fees	15,765	
CIP	165,508	
Work for Others	73,215	
Public Liability Insurance Fund	13,525	
Workers' Compensation Fund	67,125	
Total		\$ 1,319,210

CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 204,805	
Water Utility Fund	756,000	
Sewer Utility Fund	425,000	
Electric Utility Fund	3,100,000	
Total		\$ 4,485,805

TOTAL ESTIMATED FINANCING RESOURCES \$ 24,612,045

ESTIMATED REQUIREMENTS  
OPERATING EXPENSES

Personnel Services	\$ 17,104,365	
Utilities & Transportation	924,245	
Materials & Supplies	2,453,730	
Depreciation of Equipment	0	
Equipment, Land & Structures	139,590	
Special Payments	4,582,540	
Sub-Total Operating Expenses		\$ 25,193,470

INTER-FUND TRANSFERS

General Fund Charges to Enterprise Fund	\$ (1,806,485)	
Net Operating Expenses		\$ 23,376,985

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund Operating Reserve	\$ 374,415	
Community Center Fund	431,125	
Equipment Fund	229,520	
Public Liability Insurance Fund	200,000	
Camp Hutorins	0	
Total		\$ 1,235,060

TOTAL ESTIMATED REQUIREMENTS \$ 24,612,045

Nov. 2, 1992

ELECTRIC UTILITY FUND  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE C

ESTIMATED FINANCING RESOURCES  
OPERATING REVENUES

-	Sale of Electricity	\$ 34,436,560	
-	Total		\$ 34,436,560

OTHER INCOME

-	Sale of System - Joint Pole	20,000	
-	Sale of Property - Salvage	4,000	
-	Pole Rental (CATV)	13,390	
	Interest Income	12,260	
	Electric Miscellaneous	55,080	
	Revenue NOC	840	
	Capacity Charge	6,000	
	Total		\$ 111,570

TOTAL ESTIMATED FINANCING RESOURCES \$ 34,548,130

ESTIMATED REQUIREMENTS  
OPERATING EXPENSES

	Personnel Services	\$ 1,689,060	
	Utilities & Transportation	35,935	
	Materials & Supplies	703,890	
	Depreciation of Equipment	0	
	Equipment, Land & Structures	148,925	
	Special Payments	513,770	
	Sub-Total Operating Expenses	\$ 3,291,580	- 59,250 ✓
	Bulk Power Purchase	\$ 25,500,000	
		\$ 28,791,580	

INTER-FUND TRANSFERS

	General Fund Charges	\$ 1,367,500	
	Total		\$ 1,367,500

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

	General Fund	\$ 3,100,000	
	FL & PD Insurance Fund	39,215	
	Utility Outlay Reserve	1,249,635	49,750 ✓
	Total		\$ 4,388,850

TOTAL ESTIMATED REQUIREMENTS \$ 34,548,130

Nov. 2, 1982

SEWER UTILITY FUND  
SUMMARY OF THE BUDGET  
1982-83

SCHEDULE D

..	ESTIMATED FINANCING RESOURCES		
	OPERATING REVENUES		
	Sewer Service Charges	\$ 2,794,700	
	Sewer Connection Fees	400,000	
	Total	\$ 3,194,700	
	TAXES		
	Property (Bond Redemption)	\$ 193,990	
	Total	\$ 193,990	
	OTHER INCOME		
	Interest Income	\$ 158,220	
	Rental of City Property	141,730	
	Sewer Reimbursement Fees	1,000	
	Other Revenue	1,000	
	Sewer Tap Fees	8,000	
	Sale of Property	20,000	
	Total	\$ 325,950	
	TOTAL ESTIMATED FINANCING RESOURCES		\$ 3,694,640
	ESTIMATED REQUIREMENTS		
	OPERATING EXPENSES		
	Personnel Services	\$ 1,045,425	
	Utilities & Transportation	310,980	
	Materials & Supplies	301,715	
	Depreciation of Equipment	0	
	Equipment, Land & Structures	10,790	
	Special Payments	8,235	
	Total	\$ 1,674,825	
	BOND DEBT SERVICE		
	Special Payments	736,590	
	Total	\$ 736,590	
	PLANT DEPRECIATION		
	Total	\$ 319,900	
	INTER-FUND TRANSFERS		
	General Fund Charges	\$ 244,715	
	Total	\$ 244,715	
	CONTRIBUTIONS TO OTHER FUNDS AND RESERVES		
	General Fund	\$ 425,000	
	Wastewater Capital Outlay	274,900	
	PL & PG Insurance Fund	19,910	
	Total	\$ 719,810	
	TOTAL ESTIMATED REQUIREMENTS		\$ 3,694,640

Nov. 2, 1992

WATER UTILITY FUND  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE E

ESTIMATED FINANCING RESOURCES  
OPERATING REVENUES

Water Sales	\$ 2,754,975
Water Connection Fees	17,340
Total	\$ 2,772,315

OTHER INCOME

Rental of City Property	\$ 30,000
Interest Income	16,380
Revenue NOC	8,000
Total	\$ 54,380

TOTAL ESTIMATED FINANCING RESOURCES \$ 2,826,695

ESTIMATED REQUIREMENTS  
OPERATING EXPENSES

Personnel Services	\$ 523,560
Utilities & Transportation	445,055
Materials & Supplies	169,745
Depreciation of Equipment	0
Equipment, Land & Structures	1,240
Special Payments	15,090
Total	\$ 1,154,690

INTER-FUND TRANSFERS

General Fund Charges	\$ 155,360
Total	\$ 155,360

CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund	\$ 756,000 ✓
Water Capital	728,750 ✓
Water Operating Reserve	22,695 ✓
PL & PD Insurance Fund	9,200 ✓
Total	\$ 1,516,645

TOTAL ESTIMATED REQUIREMENTS

\$ 2,826,695

Nov. 2, 1992

COMMUNITY CENTER  
SUMMARY OF THE BUDGET  
1992-93

SCHEDULE G

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ESTIMATED FINANCING RESOURCES

OPERATING REVENUES

Rent of Property	\$	42,000	
Swimming Fees		28,000	
Total			\$ 70,000

CONTRIBUTIONS FROM OTHER FUNDS

General Fund	\$	431,125	
Total			\$ 431,125

TOTAL ESTIMATED FINANCING RESOURCES \$ 501,125

-

ESTIMATED REQUIREMENTS

OPERATING EXPENSES

Personnel Services	\$	277,455	
Utilities & Transportation		80,490	
Supplies and Materials		107,180	
Depreciation		0	
Equipment, Land & Structures		500	
Special Payments		35,500	
Total			\$ 501,125

TOTAL ESTIMATED REQUIREMENTS \$ 501,125

# JOURNAL VOUCHER

OPENING ENTRY – INTERFUND TRANSFERS TO GENERAL FUND  
7/21/92

Prepared by *UM*  
Approved by *DS*

Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
013.0-69.9	124,030.00	/		
013.0-01.0		124,030.00	/	
017.0-69.9	73,215.00	/		
017.0-01.0		73,215.00	/	
030.0-69.9	13,585.00	/		
030.0-01.0		13,585.00	/	
031.0-69.9	67,125.00	/		
031.0-01.0		67,125.00	/	
032.0-69.9	454,835.00	/		
032.0-01.0		454,835.00	/	
045.20-69.9	47,630.00	/		
045.2-01.0		47,630.00	/	
060.8-69.9	16,145.00	/		
060.8-01.0		16,145.00	/	
121.0-69.9	169,495.00	/		
121.0-01.0		169,495.00	/	
124.0-69.9	320,990.00	/		
124.0-01.0		320,990.00	/	
10.0-01.0	1,287,050.00	/		
10.0-69.9		1,287,050.00	/	
To record interfund transfers to the General Fund per Schedule B of the 1992/93 budget document.				
	2,574,100.00	2,574,100.00	0.00	0.00
			JV # 7068	
			Keyed by: <i>DS</i>	
			7/31/92	

## CITY OF LODI

## GENERAL FUND

## SCHEDULE B

## SUMMARY OF THE BUDGET

1992-93

## ESTIMATED FINANCING RESOURCES

## OPERATING REVENUES

Property Taxes	\$ 4,501,863
Sales Tax	5,044,000
Other Taxes	464,000
Licenses & Permits	311,650
Fines, Forfeits and Penalties	156,690
Revenue from Uses of Money & Property	505,915
Revenue from Other Agencies	3,106,705
Charges for Current Services	4,874,720
Other Revenues	195,100

Total \$ 19,160,645

## INTERFUND TRANSFERS

Asset Seizure	\$ 0
13.0 Refuse Surcharge	124,030
Housing and Urban Development	47,630
124.0 Transportation Development Act	320,990
30.0 State Gas Tax	454,835
60.8 Impact Fees	16,145
CIP	169,495
Work for Others <i>State CIP Fund</i>	73,215
30.0 Public Liability Insurance Fund	13,585
31.0 Workers' Compensation Fund	67,125

Total \$ 1,287,050

## CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 204,805
Water Utility Fund	750,000
Sewer Utility Fund	385,000
Electric Utility Fund	3,000,000

Total \$ 4,339,805

## TOTAL ESTIMATED FINANCING RESOURCES

\$ 24,787,500

## ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Personnel Services	\$ 17,441,570
Utilities & Transportation	924,245
Materials & Supplies	2,549,970
Equipment, Land & Structures	138,590
Special Payments	4,563,540

Sub-Total Operating Expenses \$ 25,617,915

## INTER-FUND TRANSFERS

General Fund Charges to Enterprise Fund	\$ (1,806,485)
Net Operating Expenses	\$ 23,811,430

## CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund Operating Reserve	\$ 100,300
Community Center Fund	446,250
Equipment Fund	229,520
Public Liability Insurance Fund	200,000

Total \$ 976,070

## TOTAL ESTIMATED REQUIREMENTS

\$ 24,787,500



JOURNAL VOUCHER				Prepared by <i>UM</i>	
OPENING ENTRY – ESTIMATED REVENUES				Approved by	
7/01/92					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0–81.0	19,160,645.00				
010.0–69.0		19,160,645.00			
012.0–81.0	8,000.00				
012.0–69.0		8,000.00			
013.0–81.0	142,600.00				
013.0–69.0		142,600.00			
016.0–81.0	34,548,130.00				
016.0–69.0		34,548,130.00			
016.1–81.0	1,299,585.00				
016.1–69.0		1,299,585.00			
016.2–81.0	134,220.00				
016.2–69.0		134,220.00			
017.0–81.0	3,694,640.00				
017.0–69.0		3,694,640.00			
017.1–81.0	274,160.00				
017.1–69.0		274,160.00			
017.2–81.0	318,900.00				
017.2–69.0		318,900.00			
018.0–81.0	2,826,695.00				
018.0–69.0		2,826,695.00			
021.0–81.0	1,019,055.00				
021.0–69.0		1,019,055.00			
021.1–81.0	16,000.00				
021.1–69.0		16,000.00			
023.0–81.0	7,114.00				
023.0–69.0		7,114.00			
027.0–81.0	50,040.00				
027.0–69.0		50,040.00			
029.0–81.0	231,500.00				
029.0–69.0		231,500.00			
030.0–81.0	125,000.00				
030.0–69.0		125,000.00			
031.0–81.0	522,235.00				
031.0–69.0		522,235.00			
032.0–81.0	445,660.00				
032.0–69.0		445,660.00			
033.0–81.0	228,438.00				
033.0–69.0		228,438.00			
036.0–81.0	232,223.00				
036.0–69.0		232,223.00			

> 6,000 interest  
 was missed -  
 booked on  
 aug tv.

To record General Ledger entries for estimated revenues per Schedule H & I of the 1992/93 budget.  
 Revenue detail is automatically loaded from budget input program.

JV #

Keyed by:

tax w/ detail

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – ESTIMATED REVENUES				Approved by	
7/01/92					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
037.0–81.0	21,300.00				
037.0–69.0		21,300.00			
038.0–81.0	500,000.00				
038.0–69.0		500,000.00			
041.0–81.0	361,225.00				
041.0–69.0		361,225.00			
046.0–81.0	9,266.00				
046.0–69.0		9,266.00			
047.0–81.0	750.00				
047.0–69.0		750.00			
049.0–81.0	50,477.00				
049.0–69.0		50,477.00			
060.1–81.0	277,215.00				
060.1–69.0		277,215.00			
060.2–81.0	86,160.00				
060.2–69.0		86,160.00			
060.3–81.0	3,743,890.00				
060.3–69.0		3,743,890.00			
060.4–81.0	1,968,720.00				
060.4–69.0		1,968,720.00			
060.5–81.0	118,070.00				
060.5–69.0		118,070.00			
060.6–81.0	41,140.00				
060.6–69.0		41,140.00			
060.7–81.0	113,545.00				
060.7–69.0		113,545.00			
060.8–81.0	167,845.00				
060.8–69.0		167,845.00			
120.0–81.0	70,000.00				
120.0–69.0		70,000.00			
122.0–81.0	29,100.00				
122.0–69.0		29,100.00			
124.0–81.0	567,570.00				
124.0–69.0		567,570.00			
125.0–81.0	526,710.00				
125.0–69.0		526,710.00			
128.0–81.0	20,383.00				
128.0–69.0		20,383.00			
134.0–81.0	204,805.00				
134.0–69.0		204,805.00			
				JV #	
				Keyed by:	
	74,163,011.00	74,163,011.00	0.00		0.00

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JOURNAL VOUCHER				
OPENING ENTRY – INTERFUND TRANSFERS TO GENERAL FUND 7/21/92				Prepared by
				Approved by
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
013.0–69.9	124,030.00			
013.0–01.0		124,030.00		
030.0–69.9	13,585.00			
030.0–01.0		13,585.00		
031.0–69.9	67,125.00			
031.0–01.0		67,125.00		
032.0–69.9	454,835.00			
032.0–01.0		454,835.00		
124.0–69.9	320,990.00			
124.0–01.0		320,990.00		
10.0–01.0	980,565.00			
10.0–69.9		980,565.00		
To record interfund transfers to the General Fund per Schedule B of the 1992/93 budget document. The Housing and Urban Development, Impact Fees, CIP and Work for Others tranfers will be made during the year as actual hours worked time sheet is submitted by Engineering/Com Dev.				JV #
				Keyed by:
	1,961,130.00	1,961,130.00	0.00	0.00

copy

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY - INTERFUND TRANSFERS				Approved by	
7/01/92					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0-01.0	1,806,485.00				
010.0-93.0		1,806,485.00			
010.0-93.0-001.01-700				45,425.00	
010.0-93.0-001.03-700				24,150.00	
010.0-93.0-020.05-700				120,465.00	
010.0-93.0-035.01-700				49,665.00	
010.0-93.0-040.01-700				111,950.00	
010.0-93.0-040.02-700				48,625.00	
010.0-93.0-040.03-700				7,685.00	
010.0-93.0-050.01-700				132,465.00	
010.0-93.0-050.02-700				139,595.00	
010.0-93.0-050.03-700				133,645.00	
010.0-93.0-050.04-700				206,175.00	
010.0-93.0-050.05-700				150,955.00	
010.0-93.0-050.06-700				245,185.00	
010.0-93.0-050.07-700				256,515.00	
010.0-93.0-301.01-700				77,485.00	
010.0-93.0-302.01-700				56,500.00	
016.0-93.0-050.00-700			1,367,500.00		
016.0-93.0	1,367,500.00				
016.0-01.0		1,367,500.00			
017.0-93.0-050.00-700			244,715.00		
017.0-93.0	244,715.00				
017.0-01.0		244,715.00			
018.0-93.0-050.00-700			155,360.00		
018.0-93.0	155,360.00				
018.0-01.0		155,360.00			
021.0-93.0-801.01-700			38,910.00		
021.0-93.0	38,910.00				
021.0-01.0		38,910.00			
To record interfund transfers for General Fund charges to Library and Enterprise funds per abatement schedule prepared by Asst City Manager and 1992/93 budget document.				JV #	
				Keyed by:	
3,612,970.00		3,612,970.00	1,806,485.00	1,806,485.00	

Reversed in Sept - per Dixon  
book as interfund transfer - same effect  
on F/B & cash

JOURNAL VOUCHER				Prepared by	
OPENING ENTRY – APPROPRIATIONS				Approved by	
7/14/92					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
010.0–69.0	25,617,915.00				
010.0–95.0		25,617,915.00	25,617,915.00		
012.0–69.0	229,520.00				
012.0–95.0		229,520.00			
016.0–69.0	28,841,830.00				
016.0–95.0		28,841,830.00			
016.1–69.0	1,575,805.00				
016.1–95.0		1,575,805.00			
017.0–69.0	2,770,955.00				
017.0–95.0		2,770,955.00			
017.1–69.0	1,750.00				
017.1–95.0		1,750.00			
017.2–69.0	273,868.00				
017.2–95.0		273,868.00			
018.0–69.0	1,160,925.00				
018.0–95.0		1,160,925.00			
018.1–81.0	1,750.00				
018.1–69.0		1,750.00			
021.0–69.0	1,008,770.00				
021.0–95.0		1,008,770.00			
027.0–69.0	30,000.00				
027.0–95.0		30,000.00			
028.0–69.0	20,000.00				
028.0–95.0		20,000.00			
029.0–69.0	203,280.00				
029.0–95.0		203,280.00			
030.0–69.0	300,000.00				
030.0–95.0		300,000.00			
031.0–69.0	500,000.00				
031.0–95.0		500,000.00			
120.0–69.0	516,250.00				
120.0–95.0		516,250.00			
<i>s/b after 700's</i>					
To record General Ledger entries for appropriations per detail pages in the 1992/93 budget document.				JV #	
The appropriations detail is automatically loaded from budget input program				Keyed by:	
	63,052,618.00	63,052,618.00	0.00	0.00	

JOURNAL VOUCHER			Page 1 of 43	
OPENING ENTRY -- CONTRIBUTIONS			Prepared by <i>JK</i>	
7/14/92			Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
016.0-69.9	3,000,000.00			
016.0-44.0		3,000,000.00		
016.0-44.0	3,000,000.00			
016.0-01.0		3,000,000.00		
010.0-01.0	3,000,000.00			
010.0-05.1		3,000,000.00		
010.0-05.1	3,000,000.00			
010.0-69.9		3,000,000.00		
017.0-69.9	385,000.00			
017.0-44.0		385,000.00		
017.0-44.0	385,000.00			
017.0-01.0		385,000.00		
010.0-01.0	385,000.00			
010.0-05.2		385,000.00		
010.0-05.2	385,000.00			
010.0-69.9		385,000.00		
018.0-69.9	750,000.00			
018.0-44.0		750,000.00		
018.0-44.0	750,000.00			
018.0-01.0		750,000.00		
010.0-01.0	750,000.00			
010.0-05.3		750,000.00		
010.0-05.3	750,000.00			
010.0-69.9		750,000.00		
134.0-69.9	204,805.00			
134.0-44.0		204,805.00		
134.0-44.0	204,805.00			
134.0-01.0		204,805.00		
010.0-01.0	204,805.00			
010.0-05.6		204,805.00		
010.0-05.6	204,805.00			
010.0-69.9		204,805.00		
010.0-69.9	200,000.00			
010.0-44.8		200,000.00		
010.0-44.8	200,000.00			
010.0-01.0		200,000.00		
030.0-01.0	200,000.00			
To record General Ledger entries for contributions per Schedule B - G of the 1992/93 budget document.			JV #	
			Keyed by:	

JOURNAL VOUCHER			Page 2 of # 3	
OPENING ENTRY – CONTRIBUTIONS			Prepared by	
7/14/92			Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER	
	Debit	Credit	Debit	Credit
030.0–05.0		200,000.00		
030.0–05.0	200,000.00			
030.0–69.9		200,000.00		
010.0–69.9	675,770.00			
010.0–44.3		675,770.00		
010.0–44.3	675,770.00			
010.0–01.0		675,770.00		
012.0–01.0	229,520.00			
012.0–05.0		229,520.00		
012.0–05.0	229,520.00			
012.0–69.9		229,520.00		
120.0–01.0	446,250.00			
120.0–05.0		446,250.00		
120.0–05.0	446,250.00			
120.0–69.9		446,250.00		
010.0–69.0	100,300.00			
010.0–69.1		100,300.00		
016.0–69.9	39,215.00			
016.0–44.8		39,215.00		
016.0–44.8	39,215.00			
016.0–01.0		39,215.00		
030.0–01.0	39,215.00			
030.0–05.1		39,215.00		
030.0–05.1	39,215.00			
030.0–69.9		39,215.00		
016.0–69.9	1,299,585.00			
016.0–44.2		1,299,585.00		
016.0–44.2	1,299,585.00			
016.0–01.0		1,299,585.00		
016.1–01.0	1,299,585.00			
016.1–05.1		1,299,585.00		
016.1–05.1	1,299,585.00			
016.1–69.9		1,299,585.00		
017.0–69.9	19,810.00			
017.0–44.8		19,810.00		
017.0–44.8	19,810.00			
			JV #	
			Keyed by:	

JOURNAL VOUCHER				Page 3 of 3	
OPENING ENTRY – CONTRIBUTIONS				Prepared by	
7/14/92				Approved by	
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
017.0–01.0		19,810.00			
030.0–01.0	19,810.00				
030.0–05.2		19,810.00			
030.0–05.2	19,810.00				
030.0–69.9		19,810.00			
017.0–69.9	274,160.00				
017.0–44.5		274,160.00			
017.0–44.5	274,160.00				
017.0–01.0		274,160.00			
017.1–01.0	274,160.00				
017.1–05.2		274,160.00			
017.1–05.2	274,160.00				
017.1–69.9		274,160.00			
018.0–69.0	22,460.00				
018.0–69.1		22,460.00			
018.0–69.9	728,750.00				
018.0–44.6		728,750.00			
018.0–44.6	728,750.00				
018.0–01.0		728,750.00			
018.1–01.0	728,750.00				
018.1–05.3		728,750.00			
018.1–05.3	728,750.00				
018.1–69.9		728,750.00			
018.0–69.9	9,200.00				
018.0–44.8		9,200.00			
018.0–44.8	9,200.00				
018.0–01.0		9,200.00			
030.0–01.0	9,200.00				
030.0–05.3		9,200.00			
030.0–05.3	9,200.00				
030.0–69.9		9,200.00			
021.0–69.1	28,625.00				
021.0–69.0		28,625.00			
					JV #
					Keyed by:



copy

JOURNAL VOUCHER				Prepared by <i>JK</i>	
OPENING ENTRY – RESERVE TRANSFERS				Approved by	
7/14/92					
Account Number	GENERAL LEDGER		SUB LEDGER		
	Debit	Credit	Debit	Credit	
027.0–69.0	20,040.00				
027.0–47.2 <i>s/b 69.1</i>		20,040.00			
029.0–69.0	34,220.00				
029.0–47.2 <i>s/b 69.1</i>		34,220.00			
030.0–69.0	78,131.00				
030.0–47.2 <i>s/b 69.1</i>		78,131.00			
031.0–69.1	44,890.00				
031.0–69.0		44,890.00			
017.1–69.0	317,442.00				
017.1–01.0		317,442.00			
017.2–01.0	317,442.00				
017.2–69.0		317,442.00			
028.0–69.0	4,600.00				
028.0–47.2 <i>s/b 69.1</i>		4,600.00			
To record General Ledger entries for transfers of reserves per 1992/93 budget Schedules K, L, M, N, and O.					JV #
					Keyed by:
		816,765.00	816,765.00	0.00	0.00

CITY OF LODI  
CALIFORNIA  
1992-93

CITY COUNCIL  
JAMES W. PINKERTON, JR  
MAYOR

PHILLIP A PENNINO  
Mayor Pro Tempore

JACK A SIEGLOCK  
Member, City Council

DAVID M HINCHMAN  
Member, City Council

JOHN R (RANDY) SNIDER  
Member, City Council

COUNCIL APPOINTEES

City Manager ..... Thomas A Peterson  
City Attorney ..... Bob W McNatt  
City Clerk ..... Alice M Reimche

ADMINISTRATIVE OFFICERS

Administrative Assistants to the ..... Kirk J Evans  
City Manager ..... Janet S Keeter  
Assistant City Manager ..... Jerry L Glenn  
Community Center Director ..... Charlene J Lange  
Community Development Director ..... James B Schroeder  
Electric Utility Director ..... Henry J Rice  
Finance Director/Treasurer ..... H. Dixon Flynn  
Fire Chief ..... Larry F Hughes  
Librarian ..... Kathleen Andrade  
Parks and Recreation Director ..... Ronald W Williamson  
Personnel Director ..... Joanne M Narloch  
Police Chief ..... Floyd A Williams  
Public Works Director ..... Jack L Ronsko

STATISTICS AND INFORMATION

The City of Lodi was incorporated under the General Laws of the State of California on December 6, 1906.

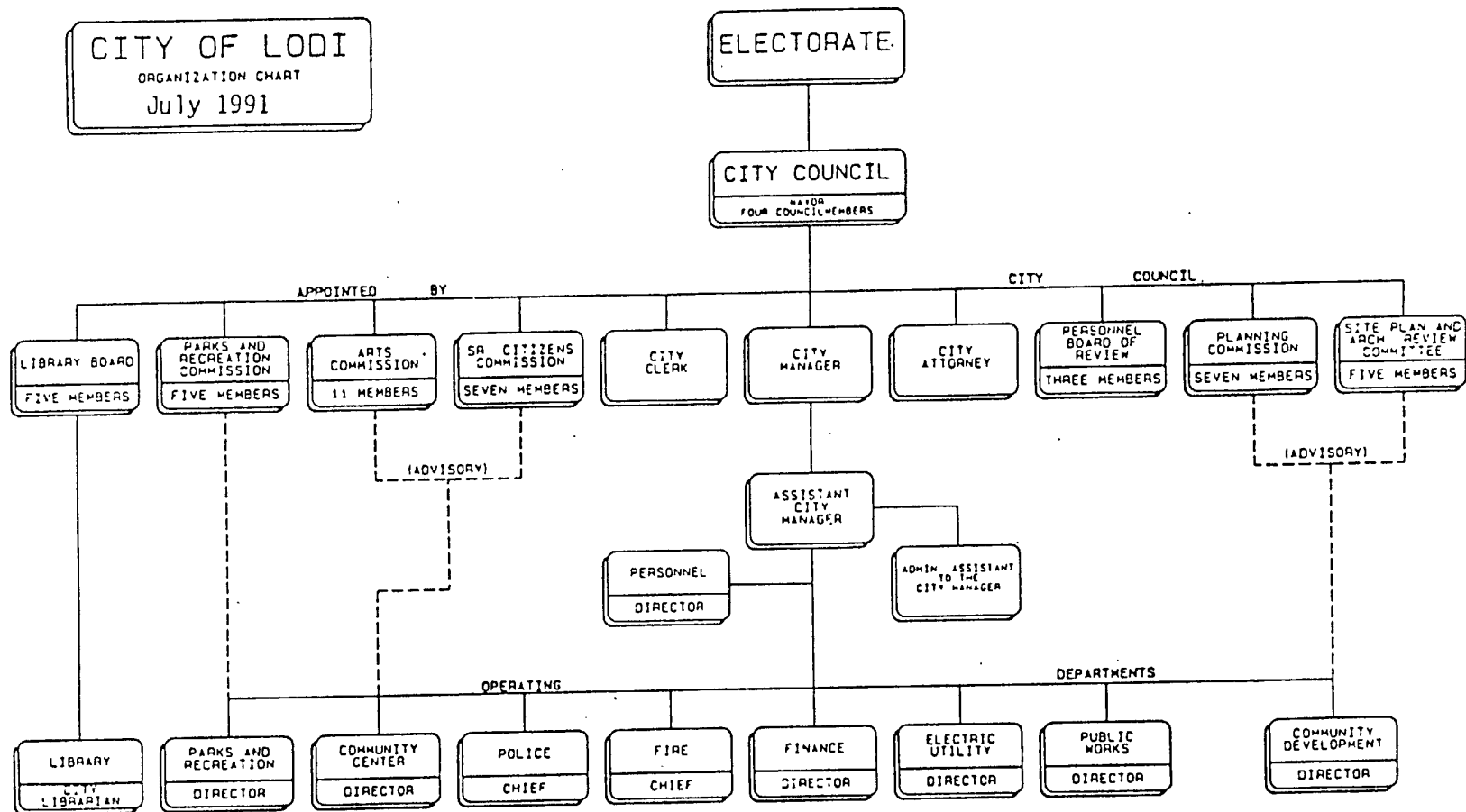
Area: 11.3 square miles

Population:

State Estimate - 1983....38,318  
State Estimate - 1984....39,475  
State Estimate - 1985....41,281  
State Estimate - 1986....43,293  
State Estimate - 1987....45,794

State Estimate - 1988....48,042  
State Estimate - 1989....49,221  
State Estimate - 1990....50,328  
State Estimate - 1991....52,539  
State Estimate - 1992....53,000

ORGANIZATION CHART  
July 1991



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CITY OF LODI

1992-1993

CLASSIFICATIONS OF  
EXPENDITURE ACCOUNTS

# CLASSIFICATIONS OF EXPENDITURE ACCOUNTS

## Supplies, Materials and Services (continued)

358 Training & Education  
 359 Small Tools & Equipment  
 360 Overtime Meals  
 361 Employee Relations  
 362 Laboratory Supplies  
 363 Employees Physical Examination  
 365 POST Training  
 366 Training Schools - Fire  
 395 Inventory Supplies

## Depreciation

400 Depreciation

## Equipment, Land and Structures

501 Office Equipment  
 502 Household Equipment  
 503 Auto Equipment  
 504 Heavy Equipment  
 505 Fire Fighting Equipment  
 506 Traffic Signal Equipment  
 507 Street Lighting Equipment  
 508 Sewer & Disposal Plant Equipment  
 509 Shop Equipment  
 510 Recreation Equipment  
 511 Transformers  
 512 Meters  
 513 Wire  
 514 Poles & Pole Line Hardware  
 515 Data Processing Hardware  
 517 Communication Equipment  
 518 Grant Equipment  
 519 Other Equipment  
 520 Other Contracts  
 521 Acquisition of Land  
 522 Rights of Way  
 523 Easements  
 524 Buildings  
 525 Other Structures  
 526 Streets  
 527 Curb, Gutter & Sidewalks  
 528 Sanitary Sewer Lines

529 Water Well Lines  
 530 Underground Lines & Hardware  
 531 Storm Drains  
 535 Wells - DBCP  
 544 Reconnections Fees

## Special Payments

600 Miscellaneous  
 621 Donations  
 622 Taxes  
 623 Refunds  
 624 Bond Interest  
 625 Bond Redemption  
 626 Property Tax Administration  
 699 Special Payments NOC

## Credits (CR)

700 Interfund Transfers  
 711 Workers Compensation - Credits  
 712 Medical Insurance - Credits  
 713 Dental Insurance - Credits  
 721 PERS - Credits  
 723 Deferred Compensation - Credits  
 724 Lt/LI - Credits  
 725 Unemployment Insurance - Credits  
 732 Repairs to Office Equipment - Credits  
 735 Vehicle Maintenance Costs - Credits  
 736 Motor Pool Vehicle Rentals - Credits

1992 - 1993

CITY MANAGER'S

BUDGET MESSAGE



CITY OF LODI  
LODI, CALIFORNIA

1992-93  
BUDGET MESSAGE  
July 1, 1992

To the Honorable Mayor and  
Members of the City Council

Councilmembers:

Presented herewith is the adopted Operating Budget for fiscal year 1992-93. This budget is balanced. However, the balancing relies on the use of reserves, reductions in appropriations to other reserves and is dependent on the use of some one-time funds. To predict that this budget will remain funded after July of this year would be optimistic. With the State of California experiencing a short-fall approaching eleven billion dollars, it follows that the State Legislature will solve some of the problem with the "help" of cities.

The Operating Budget totals \$59,916,645, an increase of 1.0%, plus transfers of \$2,918,000 to other funds and reserves. This figure is somewhat misleading in that we are not funding the Equipment Fund as we have in the past. In past years we have expensed the amortization of equipment. This year we will not. This is a "saving" of \$582,100 from last year. Because of some favorable pricing and conservation we expect to pay \$1,382,000 less for electric bulk power this year. The projected revenues to fund this budget include \$950,000 of Public Employees' Retirement System Surplus Asset funds which will run out at the end of this year. Funding is provided for those known negotiated salary increases. However, no funds are provided for Fire Unit increases which have been negotiated, but presently unknown, Police Unit, General Services Unit, mid-management and department heads. This budget contemplates the transfer of over \$4,100,000 from the three utility enterprises to the General Fund. If those dollars were not available the General Fund revenue would be reduced by one-sixth.

Those who have been in local government for 30-plus years have never experienced a more dismal economic picture. We certainly wish that we could present a more optimistic outlook of the City's financial future. Lodi has been fortunate in the past, but this City is now beginning to experience what other cities have been enduring for a number of years. Our City's financial plight is grim. Staff and City Councils over the years have generally responded positively to requests for increased levels of service. We can no longer do this. In fact, it will be exceedingly difficult to continue to provide the same levels of service as in the past. To this end I have ordered a freeze in all hiring effective April, 1992.

However, the freeze notwithstanding, there is recommended in this budget, the net addition of one position at the Wastewater Treatment Plant (White Slough). The position at White Slough was anticipated when we began construction of the plant expansion project and the costs of this additional position is included in the present sewer rate structure. The Finance Department, by previous action, has reduced the staff in the Data Processing Department by one.

There are no recommended reductions in service levels in this budget. Our employees have just completed a process to assist the City in reducing costs through the development of cost-cutting suggestions. Some of these can be implemented immediately and others will take time. Others should wait until attrition reduces staff, and still others cannot be implemented for various reasons. At any rate consideration will be given to each of the recommendations. No revenue enhancements proposed by the David M. Griffith and Associates study have been included. Steps must be taken to significantly reduce costs this fiscal year and at recovering the direct cost of providing service to individuals and special groups. In short, the City simply will not be able to continue with "business as usual."

So that the City Council may better understand our revenue and expenditure projections, this budget message will not dwell on comparisons with the past, but rather focus on an analysis and discussion of the structure of the revenues and expenses.

#### FINANCING RESOURCES

The City of Lodi's budget is funded utilizing three resources which are OPERATING REVENUES, such as taxes, charges, fees, sales of utilities and subventions from other agencies; INTERFUND TRANSFERS; and CONTRIBUTIONS FROM OTHER FUNDS. The funding for this budget totals \$62,839,645, or \$819,540 more than the projections for 1991-1992. This represents an increase of 1.3%.

## CITY OF LODI

The current financing resources available to meet the Operating Budget, together with comparative 1992-93 estimates, are as follows: (complete detail on revenue sources is depicted in Schedule H)

FINANCING RESOURCES

REVENUE SOURCE	1991-92	1992-93	\$ Difference	% Difference
<u>OPERATING REVENUE</u>				
Property Tax	\$ 5,222,440	\$ 5,574,740	\$ 352,300	6.7
Sales Tax	5,318,060	5,044,000	[274,060]	- 5.2
Other Tax	461,870	464,000	2,130	.5
Permits & Licenses	232,500	311,650	79,150	34.0
Fines	327,220	206,690	[120,530]	- 36.8
Use of Property	372,200	345,340	[26,860]	- 7.2
Interest	1,120,500	603,725	[516,775]	- 46.1
Revenues from Other Agencies	2,187,410	3,155,705	968,295	44.3
Charges for Current Services	4,151,810	4,902,720	750,910	18.1
Other Revenues	226,000	317,020	91,020	40.3
Subtotal	\$19,620,010	\$20,925,590	\$1,305,580	6.7
<u>UTILITY REVENUE</u>				
Water Sales & Fees	\$ 2,771,935	\$ 2,772,315	\$ 380	0.0
Sewer Charges & Fees	3,028,700	3,184,700	156,000	5.2
Electric Sales	34,229,180	34,436,560	207,380	.6
Subtotal	\$40,029,815	\$40,393,575	\$ 363,760	.9
TOTAL OPERATING REVENUE	\$59,649,825	\$61,319,165	\$1,669,340	2.8
<u>TRANSFERS</u>				
Interfund Transfers	\$ 1,076,060	\$ 1,287,050	\$ 210,990	19.6
Transfers from Other Funds	\$ 1,294,220	233,430	\$ [1,060,790]	- 82.0
Subtotal	\$ 2,370,280	\$ 1,520,480	\$ [849,800]	- 35.9
TOTAL REVENUE RESOURCES	\$62,020,105	\$62,839,645	\$ 819,540	1.3

In order to better explain these revenue adjustments, a source by source analysis is presented which will give a more accurate portrayal of the City's revenue status.

#### OPERATING REVENUE

##### A. PROPERTY TAX

The City of Lodi receives approximately 21% of each statutory property tax dollar collected by the County of San Joaquin, plus the necessary increment to service voter-approved bonded debt. Bonded debt is being retired in accordance with a bond redemption schedule. Annual estimates for revenue are generally obtained from the County Assessor's Office which provides an anticipated percentage increase. However, that office has no way of anticipating the sales and subsequent reassessment of property or property brought onto the tax rolls during the year.

For 1992-93 staff projects the General Property Tax to be \$5,213,515, plus an additional \$316,225 for debt retirement for a total of \$5,574,740. This represents a 7.0% increase over the 1992-93 estimate.

Property tax revenue for 1992-93 is estimated at:

General Fund	\$4,324,630
Library Fund	888,885
Sewer Bond Debt	183,990
Other Municipal Bonds	177,235
	-----
	\$5,574,740
	=====

CITY OF LODI

The following is a five-year history of property tax collection excluding bonded debt.

		<u>% Difference</u>
1992-93 Estimate	\$5,213,515	7.0
1991-92 Budget	4,872,445	8.4
1990-91 Actual	4,492,946	6.5
1989-90 Actual	4,219,635	15.2
1988-89 Actual	3,662,760	11.5
1987-88 Actual	3,285,819	-

It is obvious the decline in the housing market has had a direct correlation to revenue from property tax. It is felt the estimate for 1992-93 is not overly optimistic. We are guaranteed a 2% growth plus the value of new property added to the tax rolls and the incremental value of increased assessments based on resale.

As the economy picks up and the pent up demand for housing in Lodi increases we will see a percentage increase in property tax greater than the percentage increase population.

Property tax accounts for only 18.2% of the financing resources of the General Fund. For the Library this figure is 84.8%.

B. SALES TAX REVENUE

Sales Tax revenue for 1992-93 is estimated to be \$5,044,000, a decrease of \$274,060 from last year's estimate. Sales and use tax is the most dynamic revenue source in responding to the economy. It is unfortunate that the City's greatest single source of revenue is so volatile. When the economy goes bad the demand for City services continues, but revenues decline. The failure of sales tax revenues to increase is one of the major causes of our financial situation. The following chart more clearly defines the magnitude of the problem.

SALES TAX REVENUE

		% Difference	% of General Fund Revenues
1992-93 Estimate	\$5,044,000	4.4 (1)	20.3
1991-92 Revised	4,831,417	- 2.7 (2)	26.8
1991-92 Budget	5,318,060	7.1 (3)	23.3
1990-91 Actual	4,961,766	- .2	24.4
1989-90 Actual	4,969,746	10.0	25.3
1988-89 Actual	4,526,289	-	24.2

(1) percent change based on revised 1991-92 estimated revenue

(2) reduction from previous year 1990-91 actual compared to  
revised 1991-92

(3) increase from 1990-91 actual

As can be seen, the most significant General Fund revenue source has declined in real dollars the last two years. Based on the State of California's estimate, we are projecting a 4.4% increase over the 1991-92 revised estimates.

Prior to 1988 the revenues from sales tax were increasing at a rate greater than 10% each year. This revenue source is most critical to the City's financial health. It is imperative to do whatever is necessary to increase the commercial base in the City.

#### C. OTHER TAXES

These revenues are derived from other taxes: real estate transfer transactions, business license tax, and franchise fees. This source of revenue totals \$464,000. Most of these taxes are not sensitive to the economy and remain rather stable. However, property transfer tax revenues grow or decline with real estate activity. We are projecting less revenues from property transfer tax; however, we could receive significantly more if the economy does strengthen and the new and resale home market increases. This revenue source has a deminimus impact on the budget.

#### D. LICENSES, FINES AND USE OF PROPERTY

These revenues are obtained from various permit and license fees, property rental, court fines and penalties. The total revenue from this source is estimated at \$863,680, a decrease of \$68,240 from last year's estimate. Because we group a number of revenue sources in this category, a further breakdown is in order.

##### Licenses and Permits

An increase of \$59,895 in building permits is expected. Building activity should increase and there is an anticipated rate increase included in the new codes. This is a conservative estimate. A major increase in building activity is expected in the near future.

##### Fines, Forfeitures and Penalties

We are expecting a decrease of \$120,530 from the 1991-92 estimates. This is because the State Legislature has acted to retain a larger portion of the motor vehicle and court fines to finance the court system. It will be no great surprise if we were to lose even a greater share of this revenue this year.



Revenue From Use of Property

We are projecting a decrease of \$26,860 in rent of City property. Last year we projected over \$47,000 of increase in rent of facilities due to the addition of property on Elm Street which is now rented, increased usage of City buildings and additional acreage and renegotiated leases at the White Slough Water Pollution Control Plant. Those estimated increases did not materialize.

E. INTEREST

Interest income is a significant revenue resource. However, it is even more volatile than sales tax. The 1992-93 estimate is \$603,725. This represents a 46.1% decrease in anticipated revenues from the 1991-92 projections of \$1,120,500. This estimate is predicated on receiving all projected revenues in a timely manner. Interest rates have dropped significantly, other revenues did not materialize, and cash balances have declined. Therefore, the estimate for this fiscal year is significantly less than the previous year. The following is illustrative of this:

		% Difference	% of Total Financing
1992-93 Projection	\$ 603,725	-46.1	1.0
1991-92 Budget	1,120,500	-20.1	1.9
1990-91 Actual	1,384,982	-14.0	2.3
1989-90 Actual	1,610,550	5.0	3.0
1988-89 Actual	1,533,943	-	3.2

This chart shows that a revenue source which funded over 3.0% of the entire City budget now only funds 1.0%. The major factor is the reduction of reserves and lower interest rates. The most significant aspect is the reduction of reserves in the Water, Sewer and Electric Funds. The reductions in the Sewer Fund and Electric Fund are the direct results of completion of major facilities - White Slough and the Industrial Substation. Water Fund Operating Reserves are at a precariously low position.

#### F. REVENUE FROM OTHER AGENCIES

Revenue in this category for 1992-93 is estimated at \$3,155,705, an increase of \$968,295 over the previous year's estimate of \$2,187,410. This is very misleading. Of this total, \$950,000 is one-time revenue received from the surplus in the City's retirement account. These funds will not be available in 1993-94 so no one should believe our revenue base has increased by \$950,000. There is every reason to anticipate receiving no cigarette tax money in 1992-93 fiscal year. State reimbursement funds for police training will not be as great as in past years. A slight increase in subventions for Library services is expected based on formula.

If there is any area that we can anticipate the State holding back or reallocating funds, it is in this category. Reductions may also be seen in Library subventions and funding of grant programs. A reduction in reimbursements for State-mandated costs is also a distinct possibility.

G. CHARGES FOR CURRENT SERVICES

These are the fees and charges the City receives for direct services provided. It includes all recreation fees, planning and engineering fees, and refuse collection fees. The total amount of these charges anticipated in 1992-93 is \$4,902,720, an increase of \$750,910 over last year.

We have been put on notice by Sanitary City Disposal Company that we can anticipate a request for a 15% rate increase for collection and disposal of solid waste. As of this writing we have not been officially notified by Sanitary City. However, we have included a 15% increase in these rates, increasing that income by \$485,000. By the same token, we have increased expenditures for solid waste collection and disposal.

This budget anticipates growth in building in the City during this fiscal year and thus we have projected increases in plan check fees of \$41,310 and engineering fees of \$125,000. In the past, Camp Hutchins was set up as a Special Fund outside the General Fund. We are now including Camp Hutchins as a General Fund activity and showing the revenues as such rather than as an interfund transfer.

H. OTHER REVENUES

These are miscellaneous revenues from unanticipated sources, such as reimbursements of previously paid bills, the sale of scrap or salvage material, photocopies, late utility payments, reconnection fees, and sale of surplus property. These anticipated revenues total \$317,020.

REVENUES FROM UTILITY OPERATIONS

The City operates three utilities: Electric, Water, and Sewer. These funds are operated on an enterprise basis with revenues and expenditures listed separate from the General Fund. In presenting the total operating budget, these operations are included.

. Electric Sales

The estimated electric sales for 1992-93 total \$34,436,560 which is \$207,380 (.6%) more than last year's estimate of \$34,229,180. Favorable pricing of power and conservation have offset the anticipated increase from the last rate adjustment.

. Water Sales and Fees

The projected revenue from water sales and fees for 1992-93 is \$2,772,315, which is \$380 more than last year's figure of \$2,771,935. The efforts of the Water Conservation Program has resulted in less water sales.

This budget does not include funds for the repayment of the State loan for the installation of the dibromochloropropane (DBCP) filters nor the cost of legal fees to obtain a review and possible rescinding or delay of the installation of other filters. The City's rate schedule for metered water merits review. We now deliver to the tap 750 gallons for less than 29 cents. We will be recommending a water rate increase to cover these costs and a plan for replacement of old water mains.

It is important to understand that over \$4,100,000 of revenues from the Utility Funds are used to finance the General Fund. To give that number its proper significance, that is more than the Fire Department budget, the Public Works budget, the entire Parks and Recreation budget and over 60% of the Police Department budget. The \$4,100,000 represents 16.5% of the General Fund budget.

Sewer Charges and Fees

The projected income from sewer service fees and sewer connection fees is \$3,184,700, an increase of \$156,000 (5.2%) from last year. This increase is based on actual revenues collected with no increase in rates. The major increment of this increase is an additional \$100,000 in sewer connection fees as a result of anticipated new development.

TRANSFERSINTERFUND TRANSFERS

Monies from other funds are also used to finance the Operating Budget. This year, \$454,835 of Gas Tax money, and \$320,990 of Transportation Development Act funds will be used for street maintenance purposes. Housing and Urban Development funds totaling \$47,630 will be used to partially fund administration of the Community Development Block Grant program, and to fund the Building Inspector (Housing) position. Included as interfund transfers is \$124,030 which represents the anticipated revenue from the refuse surcharge to be used for reimbursement to the contract refuse hauler for the State surcharge on waste disposal sites and administration of the requirements of Senate Bill 198 which mandates certain City-wide training programs. The risk management function will be funded by transfers from the Public Liability and Property Damage Fund and Workers' Compensation Fund. We have fully budgeted in the Operating Budget all engineering time for capital improvements. In order to provide revenues for this work, we are showing transfers in the amount of \$258,855.

CONTRIBUTIONS FROM OTHER FUND RESERVES

In order to provide adequate funding for the Operating Budget, \$204,805 will be transferred from the Hotel/Motel Tax Fund. The amount transferred from the Hotel/Motel Tax Fund represents the 1992-93 estimated revenue from this source. In order to fully fund all the Library activities and the Library assuming its share of support services, it will be necessary to transfer \$28,625 from the Library Fund Operating Reserves.

OPERATING EXPENSES

As previously noted, the total Operating Budget for 1992-93 is \$612,695 more than last year, an increase of 1.0%. Two major reasons for this are that bulk power purchases are expected to be \$1,382,000 less than last year and we are not fully depreciating equipment which reduces expenditures an additional \$582,100.

An analysis of this budget on a category-by-category basis will help to understand this spending plan.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$19,952,175	\$21,954,330	\$2,002,155	10.0%
200 - Utilities & Transportation	1,930,295	1,855,590	[74,705]	- 3.9
300 - Supplies & Services	3,841,205	4,080,480	239,275	6.2
400 - Depreciation	901,000	318,900	[582,100]	- 64.6
500 - Equipment & Structures	320,115	300,045	[20,070]	- 6.3
600 - Special Payments	5,482,160	5,907,300	425,140	7.8
Subtotal	\$32,426,950	\$34,416,645	\$1,989,695	6.1
Bulk Power Purchase	\$26,882,000	\$25,500,000	\$[1,382,000]	- 5.2
TOTAL EXPENSES	\$59,308,950	\$59,916,645	\$ 607,695	1.0
	=====	=====	=====	=====

100 SERIES - PERSONNEL SERVICES

This budget includes salary increases granted last year and those known salary adjustment previously committed for July 1, 1992. This budget also provides funding for four new positions and the elimination of two for a net gain of two positions.

This budget includes \$2,002,155 more for Personnel Services than last year. This increase is the result of salary adjustments granted after the budget was adopted last year plus negotiated increases for some bargaining units. Additional funding will be required for previously negotiated increases for the Fire Unit. At present the General Services Unit is working without a contract and the contract with the Police Unit expires the first of October. We are projecting a 10% increase in medical, dental and workers compensation costs. Personal auto allowance, uniform allowance and meal expenses are now budgeted in the 100 Series. Also we are for the first time budgeting for expenses associated with scheduled retirements.

As noted earlier, this budget provides funding for the addition of one position at the White Slough Water Pollution Control Facility. This is a Water/Wastewater Plant Operator I. The City's total investment at White Slough is now approximately \$30,000,000. It is critical that this facility be adequately staffed and maintained.

In order to better understand the costs associated with Personnel Services, the following information is pertinent.

The City is self-insured for workers compensation. We put "premium" dollars into our own insurance pool. This year we anticipate placing \$450,450 in that fund.

The annual premiums for medical insurance are \$4,159.32 per family and \$1,732.50 per single person. Our premiums for medical insurance are near \$1,500,000 per year.

Dental and long-term disability coverage is also self-insured. Premium dollars are placed into our own self-insured fund in the following amounts:

Dental	\$191,500
Long-Term Disability	\$ 50,040

From these funds all benefits for these coverages are paid.

Optical insurance costs the City \$118.20 per year per employee.

For all employees hired after July 1, 1986 the City must pay 1.45% of base salary for medicare coverage. Within the next five years it is expected all employees will be mandatorily covered.

Pension costs are fully paid by the City. For non-sworn Police and Fire employees the cost is 15.76% of base pay and incentive pay. For police officers and firefighters the City pays 27.29% of base pay and allowances.

In accordance with the provisions of negotiated agreements, the City makes payments into some employees Deferred Income Account. The amounts vary but generally it is 2.5% of base pay.

In addition, the automobile allowances, education incentive pay, uniforms, and administrative leave payments are also included in the 100 Series.



200 SERIES - UTILITIES AND COMMUNICATIONS

This discussion can be better understood if we break out the cost of bulk power and then discuss the direct cost of utility services. For budget year 1991-1992 we estimated the cost of bulk purchase of electricity at \$26,882,000. Because of conservation and favorable pricing we will not spend that nor will we spend that in 1992-1993. Bulk purchase of electricity is budgeted for \$25,500,000 in 1992-93, \$1,382,000 less than budgeted last year. This is a major reason for the budget showing a small increase.

The direct cost of utilities was budgeted at \$1,920,295 in 1991-92 and \$1,855,590 in 1992-93 a reduction of \$74,705. Part of this a result of the efforts of the staff to reprogram operations at White Slough to assure the greatest cost efficiencies and less cost of electricity in water production. The City too is benefitting by some favorable pricing of electricity in street lighting and general usage. All other utility costs are based on usage and present pricing structures.

300 SERIES - SUPPLIES, MATERIALS AND SERVICES

The cost for goods and services for general operation is budgeted at \$4,080,480, an increase of \$239,275 over last year's budget. In an effort to show all the costs and to exert better control of expenditures we are including a number of cost items that were either included in the Capital Budget, internal services budget, or in a "Work for Others" category. Some of the more significant items are the costs of sub-contractors for specialty classes in recreation and the contract plan check personnel used by Building Inspection. By and large the amount budgeted for supplies and materials is approximately the same as last year.

400 SERIES - DEPRECIATION

In past years we have placed all equipment having a value of over \$1,000 on a "depreciation" schedule. Each year we placed in the Equipment Fund a portion of the cost of that equipment so that when it wore out we would have funds to replace it. In addition we have also placed the depreciated value of pumps and motors at White Slough on a similar schedule. These were not paper statements of loss of value, but was an accounting transfer of real dollars from one fund to another. This year because of the financial problems facing the City we are proposing no such transfers. This is not a practice to be continued as dollars are going to be more scarce in the future. Funds to purchase new and replacement equipment will be transferred to the Equipment Fund to satisfy equipment needs for this fiscal year only.

500 SERIES - EQUIPMENT, LAND AND STRUCTURES

The 500 Series contains funds for equipment and construction contracts needed for ongoing operations. This year any equipment costing less than \$3,000 is expensed rather than being purchased from capital funds or the Equipment Fund. The total cost for this series is \$300,045 a reduction of \$20,070 from the 1991-92 budget authority.

600 SERIES - SPECIAL PAYMENTS

The 600 Series covers debt service, refuse collection payments, taxes and other special payments. The cost of items in this series of accounts is \$5,907,300 which is \$425,140 more than last years budgeted figure of \$5,482,160. The projected increase in refuse service costs is estimated to be \$426,085 more than last years estimate of \$3,370,000. That increase is more than the increase in the entire series. We have included in this budget \$25,000 for the Chamber of Commerce, \$15,000 for the San Joaquin Partnership program, and \$39,750 for the Arts Commission as well as funds for Property Tax collection by the County, debt service and the like.

Other Budgets

In addition to the Operating Budget, there are five additional budgets which are necessary for the overall operation of the City. These budgets are not shown as part of the Operating Budget as funding is included in other budgets, or funded from special funds.

These budgets are Public Liability and Property Damage (PL & PD) Fund, Workers' Compensation Fund, Equipment Fund, Dental Insurance Fund and Long-Term Disability Fund.

The insurance budgets are based on best estimates of expenses based on past experience.

The detail of the expenditures for the insurance budgets is shown on page 65; the detail for the Utility Outlay Budget is shown on pages 57-58; and the Equipment Budget on pages 49-50.

OPERATING FUNDS

The Operating Budget is divided into the following funds:

- . General
- . Electric
- . Water
- . Sewer
- . Library
- . Community Center

Each of these funds has its own revenue and expenditure plan. The total Operating Budget is summarized in Schedule A. Each of the operating funds is presented with its appropriate revenues and expenditures in Schedules B through G.

## CITY OF LODI

In order to make a meaningful comparison of operating costs between fiscal 1991-92 and 1992-93, the following table lists the cost of bulk power separately.

Fund	1991-92	1992-93	\$ Difference	% Difference
General	\$23,725,080	\$25,617,915	\$1,892,835	8.0
Electric	3,279,980	3,341,830	61,850	1.9
Sewer	2,760,700	2,770,955	10,255	.4
Water	1,203,630	1,160,925	[42,705]	- 3.5
Library	988,945	1,008,770	19,825	2.0
Community Center	468,615	516,250	47,635	10.2
Subtotal	\$32,426,950	\$34,416,645	\$1,989,695	6.2
Bulk Power	\$26,882,000	\$25,500,000	\$[1,382,000]	- 5.1
TOTAL OPERATING FUNDS	\$59,308,950	\$59,916,645	\$ 607,695	1.0
	=====	=====	=====	=====

General Fund

A summary of the General Fund revenues and expenditures is shown in Schedule B.

The requirements to fund the General Fund this year are anticipated to be \$24,787,500 which is an increase of \$1,935,370 over last year's estimate. General Fund revenues alone are not sufficient to fund the Operating Budget. This is not the first time this has been said. The present revenue structure will not fund the General Fund without transfers from the Utility funds.

This budget provides for the transfer to the General Fund of \$3,000,000 from the Electric Fund; \$750,000 from the Water Fund; \$385,000 from the Sewer Fund; and \$204,805 from the Hotel/Motel Fund. These contributions are critical to the funding of this year's budget.

As previously noted, the increased revenue includes a one-time \$950,000 rebate of surplus payments from the Public Employees' Retirement System. The listed revenues also include an increase in the charge for refuse service in anticipation of a rate increase for this service. There is also included a transfer from some internal operating and capital funds to fund programs which were outside the General Fund, but which now are included. It must again be stated that our present financing base is inadequate to continue existing levels of service.

EXPENDITURE SUMMARYGeneral Fund

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$15,774,280	\$17,441,570	\$1,670,290	10.6
200 - Utilities & Transportation	907,685	924,245	16,560	1.8
300 - Supplies & Services	2,304,455	2,549,970	245,515	10.6
400 - Depreciation	461,700	-0-	[461,700]	-100.0
500 - Equipment & Structures	155,700	138,590	[17,110]	- 11.0
600 - Special Payments	4,121,260	4,563,540	442,280	10.7
<b>TOTAL</b>	<b>\$23,725,080</b>	<b>\$25,617,915</b>	<b>\$1,897,835</b>	<b>8.0</b>

A few general statements will summarize most of the changes in department budgets. Personnel costs include salary increases granted after the budget was adopted last year as well as negotiated salary increases. Also included is an anticipated increase in health care costs. Generally, budgets do not include any service enhancements. In most cases increased work loads will be absorbed by existing staff. Also included in the operating budget are programs that were handled outside the Operating Budget, capital projects, engineering and some risk management functions. We have added two positions and deleted two positions in the General Fund. Department heads are most aware of this year's budget constraints and will conduct their operations accordingly.

Included in all the budgets are salary adjustments granted after last year's budget was adopted including those negotiated to be effective July, 1992. Also, we have anticipated a 10% increase in medical insurance premiums, dental costs, and workers' compensation costs.

Many budgets will present less expense than last year. That is because \$461,700 of equipment depreciation was included in the 1991-92 budget. This expense is not included in this budget.

The following comments will explain any significant program change or cost increases.

City Council-City Clerk

There are no significant increases in this activity. Some additional funds were budgeted to cover the cost of the November 1992 election. The City Council has taken action to reduce its compensation by 10%, (\$3,000), and further reduced other expenditures by \$2,000.

General Charges

This activity includes the cost of refuse collection and disposal where an anticipated 15% increase will be requested by Sanitary City Disposal Company. We have created a new function under this heading of accounts - Safety and Training. We moved costs from the Workers Compensation Fund, an Administrative Assistant to the City Manager and related costs to this activity. Also included under this heading is the cost for retirees medical insurance under the sick leave conversion program. The cost of that program is budgeted for \$190,000.

In addition, included in General Charges is the cost to the General Fund for County collection of property taxes, \$105,845.

Also included in this budget is a \$25,000 allocation to the Lodi District Chamber of Commerce and a \$15,000 allocation to the San Joaquin Partnership program designed to bring increased jobs to this County.

Finance Department

The functions of the Finance Department have not changed, but under the direction of the Finance Director there has been a restructuring of activities. During the last fiscal year we had a vacancy in that department which has not been filled. The Finance Director requested that those funds be used to purchase hardware and software to enhance the ability of the department to meet the growing demands without having to add staff. The Finance Director recommended, and the City Council concurred, in the elimination of this Programmer Analyst position.

Also included in the Finance Departments budget is the cost of converting the utility bills from a post card to an envelope. This is being accomplished using some of the aforementioned salary savings. Also included are funds for software or technical assistance in the Finance Department. This too is being funded with those salary savings.

Police Department

There is little change in programs included in the Police Department budget.

Fire Department

There is no change in the proposed programs of the Fire Department.

Public Works

This budget is much like last year's in that there are no new or expanded programs included.

The Public Works budget is \$216,020 more than last years budget. However \$310,000 of engineering costs which were included in the Water, Wastewater and Capital budgets are now included in this budget. Eliminating depreciation as an expense "saves" \$45,100. This budget is less than last year and the budget does include negotiated salary increases for all the maintenance forces.



Recreation

The Recreation budget has increased due to growth in programs and the demand for services. Most of these demands are being offset by projected increases in program revenue.

Parks

The Parks budget is considerably different from last years in that we have reorganized responsibilities into four functional areas: Sports Facilities, Parks and Playgrounds, Park Ranger and Vehicle Maintenance.

Funds are included in this budget to accomplish some items that have come before the City Council during the past year, such as staffing for the Nature Area and Interpretive Center and increased patrol staffing at Lodi Lake Park and other parks as well. A position of Park Naturalist is added to the Table of Organization. This person will open parks in the mornings and be available to work with volunteers and visitors the remainder of the day. After the summer season this person will also provide vacation relief for the other Rangers. In addition, funds are included to hire a Security Guard service seven days per week for nine months. This person or persons will be assigned to Lodi Lake Park.

Electric Fund

Electric Fund revenues are generated by charges for electric energy.

A summary of the Electric Fund is shown in Schedule C.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$ 1,810,390	\$1,932,460	\$ 122,076	+ 6.7
200 - Utility & Transportation	37,975	35,935	[2,040]	- 5.4
300 - Supplies & Services	681,470	710,740	29,276	+ 4.3
400 - Depreciation	75,600	-0-	[75,600]	-100.0
500 - Equipment & Structures	159,300	148,925	[10,375]	- 7.0
600 - Special Payments	515,245	513,770	[1,475]	- .3
Subtotal	\$ 3,279,980	\$3,341,830	\$ 61,850	+ 1.9
Purchased Power	\$26,882,000	\$25,500,000	\$[1,382,000]	- 5.1
TOTAL	\$30,161,980	\$28,841,830	\$[1,320,150]	- 4.4
	=====	=====	=====	=====

This Electric Fund budget is \$1,320,150 less than last year. This is due to an estimated reduction in bulk power cost of \$1,382,000 from last years estimate. Eliminating bulk power purchases from the budgeted costs, the Electric Department has an overall increase of \$61,850. Negotiated salary adjustments for the Electric Unit are included in this budget.

A rate increase in electric rates is not anticipated this fiscal year.

The benefits of the City's municipally owned electric utility system bear repeating. These are:

- . City of Lodi residents pay less for electricity than those living in the surrounding area and in other cities.
- . The City experiences lower costs for electricity for streetlights and all other municipal uses, excluding enterprise operations.
- . It allows the City of Lodi to provide a higher level of service than other cities with a smaller increment of property taxes as a part of total revenue.

The Electric Fund will transfer to the General Fund \$1,367,500 for services performed by General Fund activities. In addition to the \$3,000,000 transfer to the General Fund, there is a \$39,215 transfer to the Public Liability & Property Damage Fund. This budget provides for a transfer to the Utility Outlay Reserve of \$1,299,585.

Sewer Fund

A summary of the Sewer Fund is shown in Schedule D.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$ 999,190	\$1,083,605	\$ 84,415	+ 8.4
200 - Utilities & Transportation	323,235	310,660	[12,575]	- 4.0
300 - Supplies & Services	317,880	304,175	[13,705]	- 4.3
400 - Depreciation	24,400	-0-	[24,400]	-100.0
500 - Equipment & Structures	1,320	10,790	9,470	+717.4
600 - Special Payments	21,550	6,235	[15,315]	- 71.1
Plant Depreciation	\$ 331,400	318,900	[12,500]	- 3.8
Bond Interest	\$ 741,725	\$736,590	[5,135]	- .7
TOTAL	\$2,760,700	\$2,770,955	\$ 10,255	+ .4

Sewer Fund revenues are generated by sewer charges and connection fees, property tax override for bond redemption, interest on funds and other miscellaneous revenues.

Total operating revenue for fiscal 1992-93 is estimated at \$3,694,640, which is \$38,225 more than last year's total of \$3,656,415.

The operating expense of the Sewer Utility Budget is \$10,255 more than last year. Salary and fringe benefit costs are increased \$84,415 due to the addition of two full-time staff at White Slough plus negotiated salary increases and increased medical and dental insurance costs. By shifting operation sequences we have been able to reduce electrical operating costs. As previously noted, depreciation of equipment is not expensed which results in a reduction from last year. In addition the plant depreciation schedule indicates a reduction of \$12,500 and bond interest costs are \$5,135 less than last year.

The Sewer Fund will be charged \$244,715 to fund services provided by the General Fund, as well as transfers of \$19,810 to the Public Liability/Property Damage Fund, and \$274,160 to the Wastewater Capital Fund and \$385,000 to the General Fund.

Water Fund

A summary of the Water Fund is shown in Schedule E.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services \$	455,075	\$ 528,810	\$73,735	+ 16.2
200 - Utilities & Transportation	526,380	445,055	[81,325]	- 15.5
300 - Supplies & Services	197,910	170,730	[27,180]	- 13.7
400 - Depreciation	7,200	-0-	[7,200]	- 100.0
500 - Equipment & Structures	1,320	1,240	[80]	- 6.1
600 - Special Payments	15,745	15,090	[655]	- 4.2
TOTAL	\$1,203,630	\$1,160,925	\$[42,705]	- 3.5

Water Fund revenues are generated by sales, connection fees, interest and miscellaneous revenues. The revenues for 1992-93 are estimated to be \$2,826,695 a decrease of \$78,740 from the 1991-92 estimate of \$2,906,435. The reason for this decrease is less consumption throughout the city and a reduction in estimated interest income.

While Personnel Service costs are increased due to negotiated salary increases and allocating more hours to maintenance there has been an offset in all other costs including the elimination of expensing depreciation of equipment and significant dollar savings in electric costs due to more favorable pricing, and the effects of the water conservation program.

The Water Fund will be charged \$155,360 to fund services provided by the General Fund. Transfers from the Water Fund will be made to the General Fund, \$750,000; Water Capital, \$728,750; Public Liability/Property Damage Fund, \$9,200 and \$22,460 to the Water Operating Reserve. Funds transferred to Water Capital will be included in the Capital Improvement Budget and to make an installment payment of the Water Fund's loan from the Electric Department's Rate Stabilization Fund.

Library Fund

A summary of the Library Fund is shown in Schedule F.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$663,905	\$677,555	\$13,650	+ 2.0
200 - Utilities & Communications	58,600	59,205	605	+ 1.1
300 - Supplies & Services	233,730	237,685	3,955	+ 1.7
600 - Special Payments	32,710	34,325	1,615	+ 4.9
TOTAL	\$988,945	\$1,008,770	\$19,825	+ 2.0

The major source of revenue from the Library operation is an allocation of property taxes and revenues from other agencies. This year the property tax allocation will be \$888,885; California Library Services Act, \$30,000; and the Public Library Foundation, \$19,000. These later two revenue sources could well be in jeopardy if the state reduces or deletes these subventions.

This year the Library Fund will be charged its share of costs of services provided by the General Fund such as Personnel, Accounting, and Retirees Medical Insurance.

In order to fund the Library a transfer of \$28,625 from the Library Operating Reserve is necessary.

This is a slight increase in the Library budget of \$19,825.



Community Center Fund

A summary of this budget is shown in Schedule G.

Series	1991-92	1992-93	\$ Difference	% Difference
100 - Personnel Services	\$249,335	\$290,330	\$40,995	+ 16.4
200 - Utilities & Transportation	76,420	80,490	4,070	+ 5.1
300 - Supplies & Services	105,760	107,180	1,420	+ 1.3
400 - Depreciation	700	-0-	[700]	-100.0
500 - Equipment & Structures	2,475	500	[1,975]	- 79.8
600 - Special Payments	33,925	37,750	3,825	11.3
TOTAL	\$468,615	\$516,250	\$47,635	+ 10.2

The Community Center budget provides funding for a variety of activities, including Senior Citizens' programs, the Arts, maintenance and operation of Hutchins Street Square, liaison with the Old Lodi Union High School Foundation Board of Directors and fund raising.

The demands for service continues to grow, particularly in the swimming pool which necessitates additional life guard staff. Salary adjustments for the maintenance staff as well as step increases are also included in this budget.

Included is \$37,750 for support of the Arts through allocations to various artistic groups through the City.

BUDGET SUMMARY

This budget is balanced as of this date, but it is a most precarious balance. Last year's budget message noted that the budget had been "the most difficult...to assemble in my nearly 30 years in local government." This one was worse. The outlook for next year's budget is not good. This City, like virtually every other city in this State, is faced with a financing structure that is not keeping pace with the ever increasing costs of goods and services. Couple this with the on-going dipping of the State Legislature into the City's treasury and we have a financial picture that is out of focus. It would come as no surprise that a couple of months into this year's legislative session, actions of our State government will knock this budget out of balance. Should that occur, we will be making recommendations to the City Council in mid-year as to alternate reductions in levels of service.

As with last year, department heads were advised at the start of the budget process that 1992-93 would be a lean year. And as in the past, they responded admirably. Their assistance and the assistance of their staffs is once again acknowledged with appreciation. I am again particularly indebted to Assistant City Manager Jerry L. Glenn and Finance Director Dixon Flynn for their major contributions. A special expression of appreciation goes to Vicky McAthie, Accountant II, whose attention to detail and research capabilities, were of considerable help.

Respectfully submitted,



Thomas A. Peterson  
City Manager

TAP:br

CITY OF LODI

1992-1993  
OPERATING  
BUDGET

CITY OF LODI  
CALIFORNIA

## CITY OF LODI

OPERATING BUDGETS  
SUMMARY OF THE BUDGET  
1992-93

## SCHEDULE A

ESTIMATED FINANCING RESOURCES

## OPERATING REVENUES

Property Taxes	\$	5,574,740	
Sales Tax		5,044,000	
Other Taxes		464,000	
Licenses, Fines & rent		863,680	
Interest		603,725	
Revenue from Other Agencies		3,155,705	
Charges for Current Services		4,902,720	
Other Revenues		317,020	
Water Sales & Fees		2,772,315	
Sewer Charges		3,184,700	
Electrical Sales		<u>34,436,560</u>	
Total	\$		61,319,165

## INTERFUND TRANSFERS

\$ 1,287,050

## CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$	204,805	
Library Operating Reserve		28,625	
Electric Operating Reserve		<u>0</u>	
Total	\$		<u>233,430</u>

## TOTAL ESTIMATED FINANCING RESOURCES

\$ 62,839,645ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Personnel Services	\$	21,954,330	
Utilities & Transportation		1,855,590	
Materials & Supplies		4,080,480	
Depreciation of Equipment		318,900	
Equipment, Land & Structures		300,045	
Special Payments		<u>5,907,300</u>	
Sub-Total Operating Expenses	\$		34,416,645
Bulk Power Purchase	\$		<u>25,500,000</u>
Total	\$		59,916,645

## CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

Water Capital	\$	728,750	
Water Operating Reserve		22,460	
Equipment		229,520	
Wastewater Capital Fund		274,160	
Utility Outlay Reserve		1,299,585	
PL & PD Insurance Fund		268,225	
General Fund Operating Reserve		<u>100,300</u>	
Total	\$		<u>2,923,000</u>

## TOTAL ESTIMATED REQUIREMENTS

\$ 62,839,645

## CITY OF LODI

GENERAL FUND  
SUMMARY OF THE BUDGET  
1992-93

## SCHEDULE B

ESTIMATED FINANCING RESOURCES

## OPERATING REVENUES

Property Taxes	\$ 4,501,865
Sales Tax	5,044,000
Other Taxes	464,000
Licenses, & Permits	311,650 ✓
Fines, Forfeits and Penalties	156,690 ✓
Revenue from Uses of Money & Property	505,915
Revenue from Other Agencies	3,106,705
Charges for Current Services	4,874,720
Other Revenues	195,100

Total \$ 19,160,645 ✓

## INTERFUND TRANSFERS

Asset Seizure	\$ 0
Refuse Surcharge	124,030
Housing and Urban Development	47,630
Transportation Development Act	320,990
State Gas Tax	454,835
Impact Fees	16,145
CIP	169,495
Work for Others	73,215
Public Liability Insurance Fund	13,585
Workers' Compensation Fund	67,125

Total \$ 1,287,050

## CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES

Hotel/Motel Fund	\$ 204,805 ✓
Water Utility Fund	750,000 ✓
Sewer Utility Fund	385,000 ✓
Electric Utility Fund	3,000,000 ✓

Total \$ 4,339,805

TOTAL ESTIMATED FINANCING RESOURCES \$ 24,787,500

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Personnel Services	\$ 17,441,570
Utilities & Transportation	924,245
Materials & Supplies	2,549,970
Equipment, Land & Structures	138,590
Special Payments	4,563,540

Sub-Total Operating Expenses \$ 25,617,915 ✓

## INTER-FUND TRANSFERS

General Fund Charges to Enterprise Fund	\$ (1,806,485) ✓
Net Operating Expenses	\$ 23,811,430

## CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund Operating Reserve	\$ 100,300 ✓
Community Center Fund	446,250 ✓
Equipment Fund	229,520 ✓
Public Liability Insurance Fund	200,000 ✓

Total \$ 976,070

TOTAL ESTIMATED REQUIREMENTS \$ 24,787,500

**ELECTRIC UTILITY FUND  
SUMMARY OF THE BUDGET**

1992-93

**SCHEDULE C****ESTIMATED FINANCING RESOURCES****OPERATING REVENUES**

Sale of Electricity	\$	<u>34,436,560</u>	
Total	\$		34,436,560
<b>OTHER INCOME</b>			
Sale of System - Joint Pole		20,000	
Sale of Property - Salvage		4,000	
Pole Rental (CATV)		13,390	
Interest Income		12,260	
Electric Miscellaneous		55,080	
Revenue NOC		840	
Capacity Charge		<u>6,000</u>	
Total	\$		<u>111,570</u>

**TOTAL ESTIMATED FINANCING RESOURCES** \$ **34,548,130** ✓

**ESTIMATED REQUIREMENTS****OPERATING EXPENSES**

Personnel Services	\$	1,932,460	
Utilities & Transportation		35,935	
Materials & Supplies		710,740	
Depreciation of Equipment		0	
Equipment, Land & Structures		148,925	
Special Payments		<u>513,770</u>	
Sub-Total Operating Expenses	\$		3,341,830
Bulk Power Purchase	\$		<u>25,500,000</u>
	\$		28,841,830 ✓

**INTER-FUND TRANSFERS**

General Fund Charges	\$	<u>1,367,500</u> ✓	
Total	\$		1,367,500

**CONTRIBUTIONS TO OTHER FUNDS AND RESERVES**

General Fund	\$	3,000,000 ✓	
PL & PD Insurance Fund		39,215 ✓	
Utility Outlay Reserve		<u>1,299,585</u> ✱	
Total	\$		<u>4,338,800</u>

**TOTAL ESTIMATED REQUIREMENTS** \$ **34,548,130** ✓

**SEWER UTILITY FUND  
SUMMARY OF THE BUDGET  
1992-93**

**SCHEDULE D****ESTIMATED FINANCING RESOURCES****OPERATING REVENUES**

Sewer Service Charges	\$	2,784,700	
Sewer Connection Fees		<u>400,000</u>	
Total	\$		3,184,700

**TAXES**

Property (Bond Redemption)	\$	<u>183,990</u>	
Total	\$		183,990

**OTHER INCOME**

Interest Income	\$	156,220	
Rental of City Property		141,730	
Sewer Reimbursement Fees		1,000	
Other Revenue		1,000	
Sewer Tap Fees		6,000	
Sale of Property		<u>20,000</u>	
Total	\$		<u>325,950</u>

**TOTAL ESTIMATED FINANCING RESOURCES** \$ 3,694,640

**ESTIMATED REQUIREMENTS****OPERATING EXPENSES**

Personnel Services	\$	1,083,605	
Utilities & Transportation		310,660	
Materials & Supplies		304,175	
Depreciation of Equipment		0	
Equipment, Land & Structures		10,790	
Special Payments		<u>6,235</u>	
Total	\$		1,715,465

**BOND DEBT SERVICE**

Special Payments		<u>736,590</u>	
Total	\$		736,590

**PLANT DEPRECIATION**

		<u>318,900</u>	
Total	\$		318,900

**INTER-FUND TRANSFERS**

General Fund Charges	\$	<u>244,715</u>	
Total	\$		244,715

**CONTRIBUTIONS TO OTHER FUNDS AND RESERVES**

General Fund	\$	385,000	
Wastewater Capital Outlay		274,160	
PL & PD Insurance Fund		<u>19,810</u>	
Total	\$		<u>678,970</u>

**TOTAL ESTIMATED REQUIREMENTS** \$ 3,694,640

WATER UTILITY FUND  
SUMMARY OF THE BUDGET  
1992-93

## SCHEDULE E

ESTIMATED FINANCING RESOURCES

## OPERATING REVENUES

Water Sales	\$	2,754,975	
Water Connection Fees		<u>17,340</u>	
Total	\$		2,772,315

## OTHER INCOME

Rental of City Property	\$	30,000	
Interest Income		16,380	
Revenue NOC		<u>8,000</u>	
Total	\$		<u>54,380</u>

TOTAL ESTIMATED FINANCING RESOURCES \$ 2,826,695 ✓

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Personnel Services	\$	528,810	
Utilities & Transportation		445,055	
Materials & Supplies		170,730	
Depreciation of Equipment		0	
Equipment, Land & Structures		1,240	
Special Payments		<u>15,090</u>	
Total	\$		1,160,925 ✓

## INTER-FUND TRANSFERS

General Fund Charges	\$	<u>155,360</u> ✓	
Total	\$		155,360

## CONTRIBUTIONS TO OTHER FUNDS AND RESERVES

General Fund	\$	750,000 ✓	
Water Capital		728,750 ✓	
Water Operating Reserve		22,460 ✓	
PL & PD Insurance Fund		<u>9,200</u> ✓	
Total	\$		<u>1,510,410</u>

TOTAL ESTIMATED REQUIREMENTS \$ 2,826,695 ✓



**LIBRARY FUND**  
**SUMMARY OF THE BUDGET**  
**1992-93**

**SCHEDULE F**

**ESTIMATED FINANCING RESOURCES**

**OPERATING REVENUES**

Fines, Fees and Gifts	\$	50,000			
Total			\$	50,000	✓

**NON-OPERATING REVENUES**

Investment Income	\$	31,170			
Donations		0			
Total			\$	31,170	✓

**TAXES**

Property Taxes	\$	888,885			
Total			\$	888,885	✓

**REVENUE FROM OTHER AGENCIES**

California Library Services Act	\$	30,000			
Public Library Foundation		19,000			
Total			\$	49,000	✓

**CONTRIBUTIONS FROM**

LIBRARY OPERATING RESERVE	\$	28,625			
Total			\$	28,625	✓

<b>TOTAL ESTIMATED FINANCING RESOURCES</b>		\$	<b><u>1,047,680</u></b>
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**ESTIMATED REQUIREMENTS**

**OPERATING EXPENSES**

Personnel Services	\$	677,555			
Utilities & Transportation		59,205			
Materials & Supplies		237,685			
Special Payments		34,325			
Total			\$	1,008,770	✓

**INTER-FUND TRANSFERS**

General Fund Charges	\$	38,910			
Total			\$	38,910	✓

<b>TOTAL ESTIMATED REQUIREMENTS</b>		\$	<b><u>1,047,680</u></b>
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COMMUNITY CENTER  
SUMMARY OF THE BUDGET  
1992-93

## SCHEDULE G

ESTIMATED FINANCING RESOURCES

## OPERATING REVENUES

Rent of Property	\$	42,000	
Swimming Fees		<u>28,000</u>	
Total	\$		70,000 ✓

## CONTRIBUTIONS FROM OTHER FUNDS

General Fund	\$	<u>446,250</u> ✓	
Total	\$		<u>446,250</u>

TOTAL ESTIMATED FINANCING RESOURCES \$ 516,250

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Personnel Services	\$	290,330	
Utilities & Transportation		80,490	
Supplies and Materials		107,180	
Depreciation		0	
Equipment, Land & Structures		500	
Special Payments		<u>37,750</u>	
Total	\$		<u>516,250</u> ✓

TOTAL ESTIMATED REQUIREMENTS \$ 516,250

GENERAL BUDGET  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

1992-93				
	1990-91	1991-92	1992-93	
	Actual	Estimated	Estimated	
	Resources	Resources	Resources	
<b>GENERAL FUND</b>				
<b>PROPERTY TAXES</b>				
Current Year - Secured	\$ 3,749,566	\$ 4,041,710	\$ 4,324,630	
Bond Redemption	177,316	174,080	177,235	
Total	\$ 3,926,882	\$ 4,215,790	\$ 4,501,865	
<b>OTHER TAXES</b>				
Sales and Use Tax	\$ 4,961,766	\$ 5,318,060	\$ 5,044,000	
Franchise - Gas	129,672	142,650	160,000	
Franchise - Cable TV	101,317	107,870	110,000	
Franchise - Electric	6,788	7,470	8,000	
Business License Tax	93,182	95,880	96,000	
Real Property Transfer - Documentary	97,664	108,000	90,000	
Total	\$ 5,390,389	\$ 5,779,930	\$ 5,508,000	
<b>LICENSES AND PERMITS</b>				
Animal Licenses	\$ 8,418	\$ 8,500	\$ 8,500	
Bicycle Licenses	1,744	1,500	3,600	
Alarm Permits	0	0	600	
Building Permits	181,767	154,125	193,925	
Electric Permits	32,713	24,660	35,000	
Mechanical Permits (Gas)	15,829	12,330	17,375	
Plumbing Permits	17,425	14,385	19,095	
Parking Lot Permits	16,778	17,000	33,555	
Total	\$ 274,674	\$ 232,500	\$ 311,650	LFEP
<b>FINES, FORFEITS &amp; PENALTIES</b>				
Vehicle Code Fines	\$ 227,588	\$ 218,400	\$ 110,000	
Court Fines	27,177	25,560	6,075	
Overparking	32,340	34,260	40,615	LFEP
Total	\$ 287,105	\$ 278,220	\$ 156,690	
<b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>				
Investment Earnings	\$ 480,574	\$ 336,000	\$ 387,695	
Rent of City Property	81,170	81,650	78,220	
LUSD - Joint Use Agreement	39,259	40,000	40,000	
Total	\$ 601,003	\$ 457,650	\$ 505,915	

GENERAL BUDGET 1992-93  
 DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>GENERAL FUND (continued)</b>			
<b>REVENUE FROM OTHER AGENCIES</b>			
State Motor Vehicle in Lieu of Taxes	\$ 1,786,930	\$ 1,840,000	\$ 1,876,800
State Reimbursement POST	78,531	70,000	64,000
State Cigarette Taxes	89,609	87,225	0
Pers Surplus Asset Account	392,347	0	950,000
State Mandated Costs	63,855	0	60,000
County - Recreation Allotment	17,409	17,410	14,800
County - Cracnet	59,874	60,830	71,600
LUSD - Recreation Allotment	0	0	0
State Reimbursement - Drug Suppression Grant	14,190	0	0
LUSD - Reimbursement Drug Suppression Grant	56,790	45,460	45,460
LUSD - Truancy Reimbursement	25,169	19,245	19,245
California Smoke Free Cities Grant	0	0	0
State - Hiway Maintenance	0	0	4,800
State Traffic Safety Grant - Sobriety	0	0	0
State Traffic Safety Grant - Engineering	0	0	0
Total	2,584,704	\$ 2,140,170	\$ 3,106,705
<b>CHARGES FOR CURRENT SERVICES</b>			
Plan Checking Fees	\$ 118,903	\$ 88,690	\$ 130,000
Planning Fees	5,950	4,000	7,000
Animal Shelter Fees	3,536	3,500	3,570
Engineering Fees	11,916	75,000	200,000
Refuse Collection	3,588,009	3,663,120	4,149,000
Concessions - Boats	9,034	10,000	10,000
Concessions - Other	10,132	15,000	10,000
Swimming	41,928	42,000	39,850
Photocopy Charges	9,896	9,500	9,300
Recreation - Miscellaneous	194,166	213,000	213,000
Reinspection - Special Inspection	0	0	4,000
False Alarm Penalty	0	0	3,000
Fingerprinting	2,201	0	2,000
Camp Hutchins	78,070	0	94,000
Lake Fees - Capital Improvements	27,766	0	0
Total	4,101,507	\$ 4,123,810	\$ 4,874,720

## CITY OF LODI

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91	1991-92	1992-93
	Actual	Estimated	Estimated
	Resources	Resources	Resources
<b>GENERAL FUND (continued)</b>			
<b>OTHER REVENUES</b>			
Sales of Real & Personal Property	\$ 28,579	\$ 8,000	\$ 2,500
Revenue NOC	144,975	120,000	30,600
Returned Check Charge	0	0	6,000
Restitution-Damage to Property	0	0	0
Late Fees	0	0	120,000
Reconnection Fees	0	0	36,000
Donations	1,150	0	0
Total	174,704	\$ 128,000	\$ 195,100
<b>INTERFUND TRANSFERS</b>			
Housing and Urban Development	\$ 20,343	\$ 52,660	\$ 47,630
Gas Tax	411,600	467,780	454,835
Transportation Development Fund	126,563	235,230	320,990
Refuse Surcharge	54,395	141,230	124,030
Wastewater	0	0	0
Water	0	0	0
Impact Fees	0	0	16,145
CIP	0	0	169,495
Work for Others	0	0	73,215
PL & PD Fund	0	27,285	13,585
Workers' Compensation Fund	0	54,650	67,125
Camp Hutchins	0	91,415	0
Asset Seizure	0	5,810	0
Total	612,901	\$ 1,076,060	\$ 1,287,050
<b>CONTRIBUTIONS FROM OTHER FUNDS &amp; RESERVES</b>			
Electric Utility Fund	\$ 1,704,730	\$ 3,000,000	\$ 3,000,000
Water Utility Fund	511,280	792,000	750,000
Hotel/Motel Fund	145,000	200,000	204,805
Sewer Fund	59,615	385,000	385,000
Total	2,420,625	\$ 4,377,000	\$ 4,339,805
Sub-Total General Fund	\$ 20,374,494	\$ 22,809,130	\$ 24,787,500

## CITY OF LODI

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCESADJUSTED  
SCHEDULE H

	1990-91	1991-92	1992-93
	Actual	Estimated	Estimated
	Resources	Resources	Resources
LESS CONTRIBUTIONS TO OTHER FUNDS			
Capital Outlay Reserve	\$ 154,400	\$ 0	\$ 0
General Fund Operating Reserve	209,076	230,830	100,300
Community Center Fund	258,920	409,615	446,250
Public Liability Insurance Fund	292,095	200,000	200,000
Equipment Fund	142,580	0	229,520
Camp Hutchins	19,910	26,415	0
Total	\$ 1,076,981	\$ 866,860	\$ 976,070
NET TOTAL GENERAL FUND	\$ 19,297,513	\$ 21,942,270	\$ 23,811,430

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b><u>ELECTRIC UTILITY FUND</u></b>			
<b>OPERATING REVENUE - ELECTRIC SALES</b>			
Domestic - Residential	\$ 11,100,205	\$ 12,781,830	\$ 13,168,310
Commercial - Small Industrial	3,665,881	4,586,565	4,670,040
Dusk - To - Dawn	38,427	44,690	41,220
Mobile Home Parks	218,499	247,400	256,850
Commercial, Large	7,273,776	8,007,275	7,892,080
Industrial, Small	4,997,075	851,970	449,830
Industrial, Medium	519,990	1,898,595	2,285,030
Industrial, Large	1,545,995	5,094,935	4,922,510
Residential Low Income Discount	0	0	40,570
City Accounts	557,437	715,920	710,120
Total	29,917,285	\$ 34,229,180	\$ 34,436,560
<b>NON-OPERATING</b>			
Investment Income	\$ 324,333	\$ 372,000	\$ 12,260
Rent of City Property (CATV)	18,487	20,000	13,390
Sale of Real & Personal Property	6,638	3,000	4,000
Sale of System (Joint Pole)	13,683	10,000	20,000
Electric Miscellaneous	35,203	40,000	55,080
Revenue NOC	6,267	5,000	840
Capacity Charge	23,325	25,000	6,000
Total	427,936	\$ 475,000	\$ 111,570
<b>CONTRIBUTIONS FROM OTHER RESERVES</b>			
Rate Stabilization Fund	\$ 400,000	\$ 0	\$ 0
Sub-Total Electric Utility Fund	\$ 30,745,221	\$ 34,704,180	\$ 34,548,130
<b>LESS CONTRIBUTIONS TO OTHER FUNDS</b>			
General Fund	\$ 1,704,730	\$ 3,000,000	\$ 3,000,000
PL & PD Insurance Fund	0	39,215	39,215
Utility Outlay Reserve	0	1,174,360	1,299,585
Total	1,704,730	\$ 4,213,575	\$ 4,338,800
<b>NET TOTAL ELECTRIC UTILITY</b>	<b>\$ 29,040,491</b>	<b>\$ 30,490,605</b>	<b>\$ 30,209,330</b>

## CITY OF LODI

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>SEWER UTILITY FUND</b>			
<b>OPERATING REVENUE</b>			
Sewer Service Charge - Public	\$ 2,542,811	\$ 2,717,000	\$ 2,772,000
Sewer Service Charge - City	11,698	11,700	12,700
Sewer Connections (taps)	419,933	300,000	400,000
Total	2,974,442	\$ 3,028,700	\$ 3,184,700
<b>TAXES</b>			
Property Taxes	\$ 180,022	\$ 175,915	\$ 183,990
Total	180,022	\$ 175,915	\$ 183,990
<b>NON-OPERATING</b>			
Investment Earnings	\$ 386,015	\$ 278,250	\$ 156,220
Rent of City Property	133,401	169,550	141,730
Sewer Reimbursement Fees	27,195	1,000	1,000
Revenue NOC	1,951	1,000	1,000
Sewer Tap Fees	17,207	2,000	6,000
Sale of Real & Personal Property	0	0	20,000
Total	565,769	\$ 451,800	\$ 325,950
Sub-Total Sewer Utility Fund	\$ 3,720,233	\$ 3,656,415	\$ 3,694,640
<b>LESS CONTRIBUTIONS TO OTHER FUNDS</b>			
General Fund	\$ 59,615	\$ 385,000	\$ 385,000
PL & PD Insurance Fund	152,243	19,810	19,810
Wastewater Capital Outlay	500,300	340,000	274,160
Total	712,158	\$ 744,810	\$ 678,970
<b>NET TOTAL SEWER UTILITY</b>	<b>\$ 3,008,075</b>	<b>\$ 2,911,605</b>	<b>\$ 3,015,670</b>



## CITY OF LODI

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91	1991-92	1992-93
	Actual	Estimated	Estimated
	Resources	Resources	Resources
<b><u>WATER UTILITY FUND</u></b>			
<b>OPERATING REVENUE</b>			
Water Service Charge - Public	\$ 2,534,825	\$ 2,721,935	\$ 2,743,300
Water Service Charge - City	10,943	10,000	11,675
Water Connections (taps)	27,436	40,000	17,340
Total	2,573,204	\$ 2,771,935	\$ 2,772,315
<b>NON-OPERATING</b>			
Investment Earnings	\$ 125,932	\$ 94,500	\$ 16,380
Rent of City Property	44,164	30,000	30,000
Revenue NOC	9,818	10,000	8,000
Total	179,914	\$ 134,500	\$ 54,380
<b>CONTRIBUTIONS FROM OTHER RESERVES</b>			
Water Operating Reserves	\$ 0	\$ 0	\$ 0
Sub-Total Water Utility Fund	\$ 2,753,118	\$ 2,906,435	\$ 2,826,695
<b>LESS CONTRIBUTIONS TO OTHER FUNDS</b>			
General Fund	\$ 511,280	\$ 792,000	\$ 750,000
Water Operating Reserve	0	0	22,460
PL & PD Insurance Fund	0	9,200	9,200
Water Utility - Capital Outlay	1,014,530	728,750	728,750
Total	1,525,810	\$ 1,529,950	\$ 1,510,410
<b>NET TOTAL WATER FUND</b>	<b>\$ 1,227,308</b>	<b>\$ 1,376,485</b>	<b>\$ 1,316,285</b>

## CITY OF LODI

GENERAL BUDGET 1992-93  
DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<u>LIBRARY FUND</u>			
OPERATING REVENUE			
Fines, Fees & Gifts	\$ 53,785	\$ 49,000	\$ 50,000
NON-OPERATING			
Investment Earnings	\$ 68,128	\$ 39,750	\$ 31,170
Donations	825	1,000	0
Total	68,953	40,750	31,170
PROPERTY TAXES	\$ 743,380	\$ 830,735	\$ 888,885
STATE GRANTS			
Library Services Act	\$ 40,734	\$ 28,000	\$ 30,000
Public Library Foundation	31,546	19,240	19,000
Total	72,280	47,240	49,000
CONTRIBUTIONS FROM OTHER FUNDS			
Rate Stabilization Fund	\$ 32,000	\$ 0	\$ 0
Library Operating Reserve	0	21,220	28,625
Total	32,000	21,220	28,625
Sub-Total Library Fund	\$ 970,398	\$ 988,945	\$ 1,047,680
LESS CONTRIBUTIONS TO OTHER FUNDS OR RESERVES			
Library Operating Reserve	\$ 53,990	\$ 0	\$ 0
Total	53,990	0	0
NET TOTAL LIBRARY FUND	\$ 916,408	\$ 988,945	\$ 1,047,680

GENERAL BUDGET 1992-93  
 DETAIL OF FINANCING RESOURCES

## SCHEDULE H

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>COMMUNITY CENTER</b>			
<b>OPERATING REVENUE</b>			
Rent	\$ 31,945	\$ 31,000	\$ 42,000
Swim Fees	28,551	28,000	28,000
Total	60,496	59,000	70,000
<b>CONTRIBUTIONS FROM OTHER FUNDS AND RESERVES</b>			
General Fund Operating Reserve	\$ 258,920	\$ 409,615	\$ 446,250
Total	258,920	409,615	446,250
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 319,416</b>	<b>\$ 468,615</b>	<b>\$ 516,250</b>

CITY OF LODI  
SPECIAL REVENUE FUNDS

SCHEDULE I

CONSTRUCTION FUND REVENUES

BOND FUND REVENUES

TRUST & AGENCY FUNDS

1991-92

		1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>12</b>	<b><u>EQUIPMENT FUND</u></b>			
	Sale of Property	\$ 0	\$ 0	\$ 8,000
	Contributions from General Fund	387,162	338,200	229,520
	Total	387,162	\$ 338,200	\$ 237,520
<b>13</b>	<b><u>REFUSE SURCHARGE FUND</u></b>			
	Collections	\$ 141,769	\$ 124,000	\$ 142,600
	Total	141,769	\$ 124,000	\$ 142,600
<b>16.1</b>	<b><u>ELECTRIC UTILITY OUTLAY RESERVE</u></b>			
	Inter-fund Transfer Total	\$ 164,259	\$ 75,600	\$ 1,299,585
	Total	164,259	\$ 75,600	\$ 1,299,585
<b>16.2</b>	<b><u>ELECTRIC RATE STABILIZATION RESERVE</u></b>			
	Investment Earnings	\$ 267,209	\$ 150,000	\$ 134,220
	Revenue NOC	0	0	0
	Total	267,209	\$ 150,000	\$ 134,220
<b>17.1</b>	<b><u>SEWER CAPITAL</u></b>			
	Inter-fund Transfer Total	\$ 374,218	\$ 0	\$ 274,160
	Total	374,218	\$ 0	\$ 274,160
<b>17.2</b>	<b><u>WASTEWATER CAPITAL RESERVE</u></b>			
	Inter-fund Transfer	\$ 8,898	\$ 331,400	\$ 318,900
	Investment Earnings	366,542	0	0
	Sale of Real & Personal Property	0	0	0
	Revenue NOC	0	0	0
	Total	375,441	\$ 331,400	\$ 318,900
<b>18.1</b>	<b><u>WATER UTILITY - CAPITAL OUTLAY FUNDS</u></b>			
	Inter-fund Transfer Total	\$ 25,689	\$ 7,200	\$ 0
	Contribution from Water Utility Fund	785,000	735,950	728,750
	Total	810,689	\$ 743,150	\$ 728,750
<b>21.1</b>	<b><u>LIBRARY CAPITAL OUTLAY</u></b>			
	Investment Income	\$ 21,140	\$ 15,000	\$ 16,000
	Total	21,140	\$ 15,000	\$ 16,000

## FUNDS AND REVENUES

1991-92

## SCHEDULE I

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>23 ASSET SEIZURE</b>			
Interest	\$ 7,724	\$ 0	\$ 7,114
Total	\$ 7,724	\$ 0	\$ 7,114
<b>29 DENTAL &amp; LTD/LI INSURANCE RESERVE INTERFUND TRANSFERS</b>			
Dental Cost Allocations	\$ 195,723	\$ 173,360	\$ 191,500
Long-term Disability Cost Allocations	30,982	89,585	50,040
Employee Contributions	0	25,420	36,000
Cobra Participant Payments	1,724	1,800	4,000
Medical Dependent	0	0	0
Total	\$ 228,430	\$ 290,165	\$ 281,540
<b>30 PUBLIC LIABILITY INSURANCE RESERVE</b>			
Investment Income	\$ 70,352	\$ 49,500	\$ 50,000
Contributions - General Fund	242,095	200,000	200,000
Contributions - Enterprise Fund	60,610	68,225	68,225
Reimbursements	0	0	75,000
Revenue NOC	0	0	0
Total	\$ 373,057	\$ 317,725	\$ 393,225
<b>31 WORKERS' COMPENSATION INSURANCE RESERVE</b>			
Compensation Reimbursements	\$ 60,131	\$ 35,000	\$ 35,000
Inter-fund Transfers	432,631	450,450	450,450
Investment Earnings	72,841	55,500	36,785
Revenue NOC	6,840	0	0
Sub Total Workers' Compensation	\$ 572,444	\$ 540,950	\$ 522,235
CONTRIBUTIONS TO OTHER RESERVES			
Workers' Compensation Insurance Reserve	\$ 96,870	\$ 181,150	\$ 0
Total	\$ 96,870	\$ 181,150	\$ 0
Net Total Workers' Compensation	\$ 475,574	\$ 359,800	\$ 522,235
<b>32 GENERAL GAS TAX (2107)</b>			
State Gas Tax	\$ 429,055	\$ 455,660	\$ 445,660
Investment Earnings	9,880	15,000	0
Total	\$ 438,935	\$ 470,660	\$ 445,660

## FUNDS AND REVENUES

1991-92

## SCHEDULE I

		1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
33	<u>SELECT SYSTEM GAS TAX (2106)</u>			
	State Gas Tax	\$ 202,409	\$ 210,280	\$ 210,280
	Investment Earnings	29,987	24,750	18,158
	Total	232,395	235,030	228,438
36	<u>GAX TAX (2105)</u>			
	State Gas Tax	\$ 150,682	\$ 225,390	\$ 225,390
	Investment Earnings	2,036	1,500	6,833
	Total	152,718	226,890	232,223
37	<u>SB 300 Transportation Partnership</u>			
	Street Maintenance	\$ 17,000	\$ 0	\$ 21,300
	Total	17,000	0	21,300
38	<u>MEASURE K FUNDS</u>			
	Taxes	\$ 0	\$ 0	\$ 500,000
	Total	0	0	500,000
41	<u>BOND INTEREST &amp; REDEMPTION FUND</u>			
	Inter-fund Transfer	\$ 332,008	\$ 349,730	\$ 361,225
	Total	332,008	349,730	361,225
44.3	<u>1988 STATE PARKS BOND ACT</u>			
	Investment Earnings	\$ 810	\$ 750	\$ 0
	Total	810	750	0
45	<u>HUD ENTITLEMENT GRANT</u>			
	Federal Grant	\$ 268,799	\$ 400,230	\$ 0
	Total	268,799	400,230	0
46	<u>INDUSTRIAL WAY &amp; BECKMAN DEVELOPMENT</u>			
	Investment Earnings	\$ 14,774	\$ 11,250	\$ 9,266
	Revenue NOC	0	0	0
	Total	14,774	11,250	9,266
47	<u>INDUSTRIAL WAY &amp; BECKMAN ROAD DEVELOPMENT #2 FUND</u>			
	Investment Earnings	\$ 1,283	\$ 750	\$ 750
	Total	1,283	750	750
48	<u>TURNER/CLUFF ASSESSMENT DISTRICT #1</u>			
	Property Taxes	\$ 0	\$ 0	\$ 0
	Investment Earnings	0	6,000	0
	Total	0	6,000	0

## CITY OF LODI

## FUNDS AND REVENUES

1991-92

## SCHEDULE I

		1990-91	1991-92	1992-93
		Actual	Estimated	Estimated
		Resources	Resources	Resources
<b>48.2</b>	<b><u>TURNER/CLUFF</u></b>			
	Investment Earnings	\$ 24,734	\$ 10,500	\$ 0
	Special Assessment	125,219	126,415	0
	Total	149,952	136,915	0
<b>49</b>	<b><u>DOWNTOWN IMPROVEMENT DISTRICT</u></b>			
	Property Taxes	\$ 50,316	\$ 51,265	\$ 49,072
	Investment Earnings	3,023	2,250	1,405
	Total	53,339	53,515	50,477
<b>60.x</b>	<b><u>IMPACT FEES</u></b>			
	Investment Earnings	\$ 0	\$ 0	\$ 16,570
	Fees	0	0	6,500,015
	Total	0	0	6,516,585
<b>72</b>	<b><u>SUBDIVISION RESERVES (CITY)</u></b>			
	Subdivision Fees	\$ 1,553	\$ 2,000	\$ 0
	Total	1,553	2,000	0
<b>75</b>	<b><u>SUBDIVISION FUND - IN TRUST</u></b>			
	Subdivision Fees	\$ 278,346	\$ 150,000	\$ 0
	Total	278,346	150,000	0
<b>120.2</b>	<b><u>HUTCHINS STREET SQUARE - HOLZ BEQUEST</u></b>			
	Investment Earnings	\$ 842	\$ 0	\$ 0
	Donation	0	0	0
	Total	842	0	0
<b>122</b>	<b><u>LODI LAKE CAPITAL</u></b>			
	Investment Earnings	\$ 0	\$ 0	\$ 3,100
	Fees	0	0	26,000
	Total	0	0	29,100
<b>123</b>	<b><u>MASTER DRAINAGE FUND</u></b>			
	Acreage Fees	\$ 1,206	\$ 0	\$ 0
	Rent of Property	0	0	0
	Total	1,206	0	0
<b>123.1</b>	<b><u>MASTER STORM DRAIN (AB 1600)</u></b>			
	Acreage Fees	\$ 116,755	\$ 150,000	\$ 0
	Investment Earnings	22,121	15,750	0
	Total	138,876	165,750	0

## CITY OF LODI

FUNDS AND REVENUES  
1991-92

## SCHEDULE I

	1990-91 Actual Resources	1991-92 Estimated Resources	1992-93 Estimated Resources
<b>124 <u>TRANSPORTATION DEVELOPMENT ACT</u></b>			
Local Cash Grants	\$ 763,115	\$ 623,510	\$ 549,412
Investment Earnings	25,873	18,750	18,158
Total	\$ 788,988	\$ 642,260	\$ 567,570
<b>125 <u>DIAL-A-RIDE</u></b>			
Special County Transportation Allocation	\$ 330,065	\$ 418,740	\$ 420,000
State Transit Assistance	294	0	47,710
Passenger Fares - Lodi	43,576	43,750	46,000
San Joaquin County Reimbursement - Woodbridge	18,460	18,990	13,000
Investment Earnings	1,220	0	0
Sale of Real & Personal Property	1,602	0	0
Total	\$ 395,217	\$ 481,480	\$ 526,710
<b>128 <u>TDA - PEDESTRIAN/BIKE PATH</u></b>			
Grants	\$ 0	\$ 21,715	\$ 20,196
Investment Earnings	15,749	0	187
Total	\$ 15,749	\$ 21,715	\$ 20,383
<b>134 <u>HOTEL/MOTEL TAX</u></b>			
Taxes	\$ 150,614	\$ 200,000	\$ 160,515
Tax Surcharge	0	43,000	44,290
Total	\$ 150,614	\$ 243,000	\$ 204,805
<b>140 <u>RESERVE FOR COST OF LABOR &amp; MATERIAL</u></b>			
Plan Checking Fees	\$ 17,323	\$ 10,000	\$ 0
Police Bail - Other Cities	1,506	1,000	0
Miscellaneous Work for Others	15,235	20,000	0
EIR Consulting Fees	14,562	2,000	0
Total	\$ 48,627	\$ 33,000	\$ 0



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## SUMMARY OF OPERATING BUDGETS BY DEPARTMENTS

SCHEDULE J

	1992-93							
	Personnel Service 100	Utilities and Trans- portation 200	Supplies and Materials 300	Deprecia- tion 400	Equipment, Land and Structures 500	Special Payments 600	Inter Fund Transfers 700	TOTAL
<b>GENERAL FUND</b>								
Council/City Clerk	\$174,670	\$4,150	\$92,195				(\$69,575)	\$201,440
Contingencies						300,000		300,000
General Charges	246,700	555	152,365			4,057,530	(120,465)	4,336,685
Debt Service						177,235		177,235
City Attorney	144,270	1,025	20,250				(49,665)	115,881
City Manager	619,605	7,380	61,680		4,200		(168,260)	524,608
Community Development	617,190	6,205	145,720		2,185	5,000		776,300
Finance	1,702,645	83,780	268,910		5,375		(1,264,540)	796,170
Police	6,070,050	35,645	577,670		2,370			6,685,735
Fire	3,015,185	34,510	266,665			785		3,317,145
Public Works	2,391,290	607,965	756,105		118,150	10,670	(133,985)	3,750,196
Equipment Maintenance	420,885	1,800	349,550			3,320		775,555
Equip. Maint. - Credits			(775,555)					(775,555)
Recreation	827,415	63,330	270,135		6,310	1,000		1,168,190
Parks	1,211,665	77,900	364,280			8,000		1,661,845
<b>TOTAL GENERAL FUND</b>	<b>\$17,441,570</b>	<b>\$924,245</b>	<b>\$2,549,970</b>	<b>\$0</b>	<b>\$138,590</b>	<b>\$4,563,540</b>	<b>(\$1,806,485)</b>	<b>\$23,811,430</b>
<b>OTHER FUNDS</b>								
Electric Utility	\$1,932,460	\$25,535,935	\$710,740		\$148,925	\$513,770	\$1,367,501	\$30,209,331
Sewer Utility	1,083,605	310,660	304,175	318,900	10,790	742,825	244,716	3,015,671
Water Utility	528,810	445,055	170,730		1,240	15,090	155,357	1,316,282
Library	677,555	59,205	237,685			34,325	38,911	1,047,681
Community Center	290,330	80,490	107,180		500	37,750		516,250
<b>TOTAL OTHER FUNDS</b>	<b>\$4,512,760</b>	<b>\$26,431,345</b>	<b>\$1,530,510</b>	<b>\$318,900</b>	<b>\$161,455</b>	<b>\$1,343,760</b>	<b>\$1,806,485</b>	<b>\$36,105,215</b>
<b>TOTAL OPERATING BUDGETS</b>	<b>\$21,954,330</b>	<b>\$27,355,590</b>	<b>\$4,080,480</b>	<b>\$318,900</b>	<b>\$300,045</b>	<b>\$5,907,300</b>	<b>\$0</b>	<b>\$59,916,645</b>
<b>ELECT UTILITY OUTLAY</b>	<b>\$436,080</b>		<b>\$30,500</b>		<b>\$1,109,225</b>			<b>\$1,575,805</b>
<b>WORKERS' COMPENSATION</b>	<b>\$177,000</b>		<b>\$323,000</b>					<b>\$500,000</b>
<b>PL &amp; PD INSURANCE</b>			<b>\$200,000</b>			<b>\$100,000</b>		<b>\$300,000</b>
<b>DENTAL INSURANCE</b>			<b>\$203,280</b>					<b>\$203,280</b>
<b>CHIROPRACTIC EXPENSES</b>			<b>\$20,000</b>					<b>\$20,000</b>
<b>LONG-TERM DISABILITY</b>	<b>\$30,000</b>							<b>\$30,000</b>
<b>EQUIPMENT</b>					<b>\$307,020</b>			<b>\$307,020</b>

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## CITY OF LODI

CITY OF LODI  
OPERATING BUDGET

1992-93

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>CITY COUNCIL AND CITY CLERK</b>				
10- 001 .01	<u>CITY CLERK - ADMINISTRATION</u>			
100	Personnel Services	\$ 95,646	\$ 103,390	\$ 112,815
200	Utilities & Communications	3,231	3,800	3,900
300	Supplies, Materials & Services	34,537	33,975	34,700
400	Depreciation of Equipment	3,291	3,300	0
600	Special Payments	952	0	0
	Total	\$ 137,657	\$ 144,465	\$ 151,415
10- 001 .02	<u>ELECTION</u>			
100	Personnel Services	\$ 14,607	\$ 6,580	\$ 9,350
200	Utilities & Communications	0	250	250
300	Supplies, Materials & Services	14,495	6,295	9,515
	Total	\$ 29,102	\$ 13,125	\$ 19,115
10- 001 .03	<u>CITY COUNCIL</u>			
100	Personnel Services	\$ 44,276	\$ 50,265	\$ 52,505
300	Supplies, Materials & Services	43,806	24,500	22,990
500	Equipment, Land & Structures	0	0	0
	Total	\$ 88,082	\$ 74,765	\$ 75,495
10- 001 .07	<u>COMMUNITY INFORMATION</u>			
200	Utilities & Communications	\$ 0	\$ 13,000	\$ 0
300	Supplies, Materials & Services	0	23,000	24,990
	Total	\$ 0	\$ 36,000	\$ 24,990
Total City Council & City Clerk		\$ 254,841	\$ 268,355	\$ 271,015

## CONTINGENT FUND

10- 015 .01 CONTINGENT FUND

600	Special Payments	\$ 61,606	\$ 300,000	\$ 300,000
	Total	\$ 61,606	\$ 300,000	\$ 300,000
Total Contingent Fund		\$ 61,606	\$ 300,000	\$ 300,000

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>GENERAL CHARGES</b>				
10- 020 .01	<u>REFUSE COLLECTION CONTRACT</u>			
300	Supplies, Materials & Services	\$ 39,043	\$ 17,900	\$ 19,340
600	Special Payments	3,284,931	3,370,000	3,796,085
Total		\$ 3,323,974	\$ 3,387,900	\$ 3,815,425
10- 020 .01	<u>REFUSE SURCHARGE</u>			
100	Personnel Services	\$ 0	\$ 5,910	\$ 0
300	Supplies, Materials & Services	0	27,570	0
600	Special Payments	125,517	107,750	110,445
Total		\$ 125,517	\$ 141,230	\$ 110,445
10- 020 .02	<u>INSURANCE</u>			
300	Supplies, Materials & Services	\$ 15,828	\$ 25,020	\$ 0
Total		\$ 15,828	\$ 25,020	\$ 0
10 020 .05	<u>SPECIAL PAYMENTS - ADMINISTRATION</u>			
100	Personnel Services	\$ 135,126	\$ 147,000	\$ 190,000
200	Utilities & Communications	402	305	455
300	Supplies, Materials & Services	51,280	49,885	88,760
600	Special Payments	100,768	105,845	111,000
Total		\$ 287,576	\$ 303,035	\$ 390,215
10 020 .06	<u>COMMUNITY PROMOTION</u>			
200	Utilities & Communications	\$ 284	\$ 0	\$ 0
300	Supplies, Materials & Services	23,999	19,300	21,155
600	Special Payments	40,000	40,000	40,000
Total		\$ 64,283	\$ 59,300	\$ 61,155
10 020 .07	<u>SAFETY &amp; TRAINING</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 56,700
200	Utilities & Communications	0	0	100
300	Supplies, Materials & Services	0	0	23,110
600	Special Payments	0	0	0
Total		\$ 0	\$ 0	\$ 79,910
Total General Charges		\$ 3,817,178	\$ 3,916,485	\$ 4,457,150
<b>BOND DEBT SERVICE</b>				
10- 030 .01	<u>GENERAL OBLIGATION BOND DEBT SERVICE</u>			
600	Special Payments	\$ 168,169	\$ 174,080	\$ 177,235
Total		\$ 168,169	\$ 174,080	\$ 177,235
Total Debt Service	Total	\$ 168,169	\$ 174,080	\$ 177,235

## CITY OF LODI

## 992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>CITY ATTORNEY</b>				
10- 035 .01	<u>COUNSEL AND LEGAL SERVICES</u>			
100	Personnel Services	\$ 104,420	\$ 135,855	\$ 144,270
200	Utilities & Communications	1,027	2,000	1,025
300	Supplies, Materials & Services	15,219	26,370	20,250
400	Depreciation of Equipment	711	800	0
500	Equipment, Land & Structures	350	0	0
Total		\$ 121,727	\$ 165,025	\$ 165,545
Total City Attorney		Total \$ 121,727	\$ 165,025	\$ 165,545
<b>CITY MANAGER</b>				
10- 040 .01	<u>CITY MANAGER - ADMINISTRATION</u>			
100	Personnel Services	\$ 299,582	\$ 291,935	\$ 344,680
200	Utilities & Communications	2,525	2,305	2,350
300	Supplies, Materials & Services	26,456	31,815	24,435
400	Depreciation of Equipment	710	800	0
500	Equipment, Land & Structures	1,157	0	1,700
Total		\$ 330,430	\$ 326,855	\$ 373,165
10- 040 .02	<u>PERSONNEL - ADMINISTRATION</u>			
100	Personnel Services	\$ 150,554	\$ 178,620	\$ 189,845
200	Utilities & Communications	4,840	5,500	3,750
300	Supplies, Materials & Services	43,707	41,350	33,050
400	Depreciation of Equipment	647	700	0
500	Equipment, Land & Structures	0	0	2,500
Total		\$ 199,748	\$ 226,170	\$ 229,145
10- 040 .03	<u>RISK MANAGEMENT</u>			
100	Personnel Services	\$ 28,317	\$ 26,785	\$ 85,080
200	Utilities & Communications	0	0	1,280
300	Supplies, Materials & Services	523	500	4,195
500	Equipment, Land & Structures	2,583	0	0
Total		\$ 31,423	\$ 27,285	\$ 90,555
31- 040 .03	<u>RISK MANAGEMENT</u>			
100	Personnel Services	\$ 0	\$ 53,650	\$ 0
300	Supplies, Materials & Services	0	1,000	0
Total		\$ 0	\$ 54,650	\$ 0
Total City Manager		Total \$ 561,601	\$ 634,960	\$ 692,865

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>				
<b>10- 045 .01 <u>PLANNING - ADMINISTRATION</u></b>				
100	Personnel Services	\$ 225,101	\$ 225,720	\$ 275,500
200	Utilities & Communications	2,656	2,800	2,730
300	Supplies, Materials & Services	75,048	28,925	42,460
400	Depreciation of Equipment	796	800	0
500	Equipment, Land & Structures	394	0	1,700
Total		\$ 303,995	\$ 258,245	\$ 322,390
<b>10- 045 .02 <u>BUILDING INSPECTION</u></b>				
100	Personnel Services	\$ 295,920	\$ 282,215	\$ 294,060
200	Utilities & Communications	2,715	3,040	3,475
300	Supplies, Materials & Services	51,992	50,680	103,260
400	Depreciation of Equipment	1,123	1,000	0
500	Equipment, Land & Structures	410	0	485
600	Special Payments	2,099	4,000	5,000
Total		\$ 354,259	\$ 340,935	\$ 406,280
<b>10. 045 .01 <u>HUD FAIR HOUSING</u></b>				
100	Personnel Services	\$ 0	\$ 4,735	\$ 5,000
Total		\$ 0	\$ 4,735	\$ 5,000
<b>10. 045 .02 <u>CODE ENFORCEMENT</u></b>				
100	Personnel Services	\$ 0	\$ 17,195	\$ 21,880
Total		\$ 0	\$ 17,195	\$ 21,880
<b>10. 045 .01 <u>GRANT ADMINISTRATION</u></b>				
100	Personnel Services	\$ 0	\$ 30,730	\$ 20,750
Total		\$ 0	\$ 30,730	\$ 20,750
<b>Total Community Development</b>	<b>Total</b>	<b>\$ 658,254</b>	<b>\$ 651,840</b>	<b>\$ 776,300</b>

## FINANCE DEPARTMENT

<b>10- 050 .01 <u>ADMINISTRATION</u></b>				
100	Personnel Services	\$ 192,117	\$ 212,260	\$ 226,240
200	Utilities & Communications	1,442	1,830	3,500
300	Supplies, Materials & Services	15,748	20,045	25,000
400	Depreciation of Equipment	2,493	2,100	0
500	Equipment, Land & Structures	1,606	0	0
Total		\$ 213,406	\$ 236,235	\$ 254,740
<b>10- 050 .02 <u>PURCHASING</u></b>				
100	Personnel Services	\$ 200,061	\$ 218,955	\$ 226,350
200	Utilities & Communications	8,920	8,480	9,610
300	Supplies, Materials & Services	27,905	29,555	32,490
400	Depreciation of Equipment	3,262	3,300	0
500	Equipment, Land & Structures	3,825	0	0
Total		\$ 243,973	\$ 260,290	\$ 268,450

## 1992-93 OPERATING BUDGET

## CITY OF LODI

		1990-91	1991-92	1992-93	
		Actual	Budget	Budget	
FINANCE DEPARTMENT (continued)					
10- 050 .03 <u>ACCOUNTING</u>					
100	Personnel Services	\$ 231,145	\$ 270,320	\$ 288,475	
200	Utilities & Communications	3,699	4,150	4,230	
300	Supplies, Materials & Services	22,400	22,455	23,000	
400	Depreciation of Equipment	949	1,600	0	
500	Equipment, Land & Structures	3,548	1,320	2,500	
Total		\$ 261,741	\$ 299,845	\$ 318,205	
10- 050 .04 <u>BILLING</u>					
100	Personnel Services	\$ 308,987	\$ 311,335	\$ 146,770	
200	Utilities & Communications	52,002	55,275	55,900	
300	Supplies, Materials & Services	30,531	25,615	28,990	
400	Depreciation of Equipment	0	0	0	
500	Equipment, Land & Structures	1,850	0	0	
Total		\$ 393,370	\$ 392,225	\$ 231,660	
10- 050 .05 <u>COLLECTIONS &amp; CREDIT</u>					
100	Personnel Services	\$ 280,292	\$ 289,020	\$ 190,205	
200	Utilities & Communications	7,606	6,910	6,900	
300	Supplies, Materials & Services	26,948	28,400	15,670	
400	Depreciation of Equipment	574	600	0	
500	Equipment, Land & Structures	374	0	2,875	
Total		\$ 315,794	\$ 324,930	\$ 215,650	
10- 050 .07 <u>FIELD SERVICES</u>					
100	Personnel Services	\$ 0	\$ 0	\$ 280,300	
200	Utilities & Communications	0	0	2,000	
300	Supplies, Materials & Services	0	0	38,345	
500	Equipment, Land & Structures	0	0	0	
600	Special Payments	0	0	0	
Total		\$ 0	\$ 0	\$ 320,645	
10- 050 .06 <u>DATA PROCESSING</u>					
100	Personnel Services	\$ 270,871	\$ 291,310	\$ 272,780	
200	Utilities & Communications	1,206	805	850	
300	Supplies, Materials & Services	25,641	91,490	97,865	
400	Depreciation of Equipment	30,671	5,700	0	
500	Equipment, Land & Structures	1,852	0	0	
600	Special Payments	10620	0	0	
Total		\$ 340,861	\$ 389,305	\$ 371,495	
10- 051 .02 <u>PARKING PATROL</u>					
100	Personnel Services	\$ 65,539	\$ 72,055	\$ 71,525	
200	Utilities & Communications	491	855	790	
300	Supplies, Materials & Services	4,194	7,555	7,550	
400	Depreciation of Equipment	2,334	2,000	0	
Total		\$ 72,558	\$ 82,465	\$ 79,865	
Total Finance Department		Total	\$ 1,841,703	\$ 1,985,295	\$ 2,060,710



## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>POLICE DEPARTMENT</b>				
10- 101 .01	<u>ANIMAL SHELTER</u>			
100	Personnel Services	\$ 69,336	\$ 75,355	\$ 78,365
200	Utilities & Communications	2,426	2,750	2,545
300	Supplies, Materials & Services	12,851	11,145	11,665
300	Equipment, Land & Structures	0	0	0
Total		\$ 84,613	\$ 89,250	\$ 92,575
10- 103 .01	<u>POLICE ADMINISTRATION</u>			
100	Personnel Services	\$ 5,181,870	\$ 5,271,635	\$ 5,794,835
200	Utilities & Communications	35,056	31,330	33,100
300	Supplies, Materials & Services	579,037	605,615	560,635
400	Depreciation of Equipment	54,425	42,000	0
500	Equipment, Land & Structures	14,495	2,965	2,370
Total		\$ 5,864,883	\$ 5,953,545	\$ 6,390,940
23- 103 .01	<u>ASSET FORFEITURE</u>			
200	Utilities & Communication	\$ 0	\$ 5,810	\$ 0
300	Supplies, Materials & Services	758	0	0
500	Equipment, Land & Structures	4,909	0	0
600	Special Payments	240	0	0
Total		\$ 5,907	\$ 5,810	\$ 0
10- 103 .05	<u>DRUG SUPPRESSION PROGRAM - GRANT</u>			
100	Personnel Services	\$ 28,138	\$ 120,455	\$ 125,645
300	Supplies, Materials & Services	2,112	1,200	0
500	Equipment, Land & Structures	2021	0	0
Total		\$ 32,271	\$ 121,655	\$ 125,645
10- 103 .06	<u>DRUG SUPPRESSION PROGRAM - CITY MATCH</u>			
100	Personnel Services	\$ 28,138	\$ 0	\$ 0
200	Utilities & Communication	0	0	0
Total		\$ 28,138	\$ 0	\$ 0
10- 103 .07	<u>CRACNET</u>			
100	Personnel Services	\$ 111,440	\$ 120,350	\$ 71,205
200	Utilities & Communication	1,200	1,200	400
Total		\$ 112,640	\$ 121,590	\$ 71,605
10- 104 .01	<u>AUXILIARY POLICE</u>			
300	Supplies, Materials & Services	\$ 3,833	\$ 4,800	\$ 4,970
Total		\$ 3,833	\$ 4,800	\$ 4,970
Total Police Department	Total	\$ 6,132,285	\$ 6,296,650	\$ 6,685,735

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>FIRE DEPARTMENT</b>				
10- 201 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 2,736,074	\$ 2,721,725	\$ 2,804,990
200	Utilities & Communications	29,901	30,355	27,870
300	Supplies, Materials & Services	171,244	280,670	243,330
400	Depreciation of Equipment	97,580	21,200	0
500	Equipment, Land & Structures	12,346	1,840	0
600	Special Payments	431	435	785
Total		\$ 3,047,576	\$ 3,056,225	\$ 3,076,975
10- 201 .02	<u>WEED ABATEMENT</u>			
300	Supplies, Materials & Services	\$ 950	\$ 3,000	\$ 3,000
Total		\$ 950	\$ 3,000	\$ 3,000
10- 201 .03	<u>FIRE PREVENTION</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 210,195
200	Utilities & Communications	0	0	6,640
300	Supplies, Materials & Services	0	0	20,335
400	Depreciation of Equipment	0	0	0
500	Equipment, Land & Structures	0	0	0
600	Special Payments	0	0	0
Total		\$ 0	\$ 0	\$ 237,170
<b>Total Fire Department</b>		<b>Total</b>	<b>\$ 3,048,526</b>	<b>\$ 3,059,225</b>
				<b>\$ 3,317,145</b>

## PUBLIC WORKS DEPARTMENT

10- 301 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 203,945	\$ 212,285	\$ 233,960
200	Utilities & Communications	3,284	3,735	3,395
300	Supplies, Materials & Services	34,491	36,730	20,920
400	Depreciation of Equipment	36,037	36,000	0
500	Equipment, Land & Structures	1,196	0	0
600	Special Payments	160	80	0
Total		\$ 279,113	\$ 288,830	\$ 258,275
10- 302 .01	<u>GENERAL ENGINEERING</u>			
100	Personnel Services	\$ 193,507	\$ 203,205	\$ 764,425
200	Utilities & Communications	2,925	3,520	3,510
300	Supplies, Materials & Services	18,142	15,910	39,190
Total		\$ 214,574	\$ 222,635	\$ 807,125
10- 302 .02	<u>SUBDIVISION ENGINEERING</u>			
100	Personnel Services	\$ 96,242	\$ 129,420	\$ 0
300	Supplies, Materials & Services	11,697	9,100	0
Total		\$ 107,939	\$ 138,520	\$ 0

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>PUBLIC WORKS DEPARTMENT (continued)</b>				
10- 302 .03	<u>ENCROACHMENT PERMITS</u>			
100	Personnel Services	\$ 55,610	\$ 67,030	\$ 0
300	Supplies, Materials & Services	200	100	0
500	Equipment, Land & Structures	310	0	0
Total		\$ 56,120	\$ 67,130	\$ 0
10- 302 .04	<u>TRAFFIC ENGINEERING</u>			
100	Personnel Services	\$ 83,831	\$ 85,260	\$ 0
300	Supplies, Materials & Services	87,241	3,775	0
Total		\$ 171,072	\$ 89,035	\$ 0
10- 351 .01	<u>CITY BUILDING MAINTENANCE</u>			
100	Personnel Services	\$ 115,163	\$ 118,440	\$ 131,925
200	Utilities & Communications	140,803	158,195	158,250
300	Supplies, Materials & Services	137,314	158,510	142,185
400	Depreciation of Equipment	16,865	1,300	0
500	Equipment, Land & Structures	16,602	14,400	0
600	Special Payments	3,263	0	0
Total		\$ 426,747	\$ 450,845	\$ 432,360
10- 501 .01	<u>STREETS ADMINISTRATION</u>			
100	Personnel Services	\$ 100,165	\$ 114,010	\$ 123,465
200	Utilities & Communications	66,865	62,145	68,755
300	Supplies, Materials & Services	273,097	279,830	232,540
400	Depreciation of Equipment	8,052	7,800	0
500	Equipment, Land & Structures	0	715	0
600	Special Payments	1,492	2,000	4,705
Total		\$ 449,671	\$ 466,500	\$ 429,465
10- 502 .01	<u>STREETS ENGINEERING - OTHER</u>			
100	Personnel Services	\$ 15,549	\$ 33,045	\$ 0
300	Supplies, Materials & Services	2,950	1,200	0
Total		\$ 18,499	\$ 34,245	\$ 0
32- 502 .02	<u>STREETS ENGINEERING - GAS TAX</u>			
100	Personnel Services	\$ 7,500	\$ 7,500	\$ 0
Total		\$ 7,500	\$ 7,500	\$ 0
10- 502 .03	<u>STORM DRAIN ENGINEERING</u>			
100	Personnel Services	\$ 7,667	\$ 16,200	\$ 0
300	Supplies, Materials & Services	2,096	900	0
Total		\$ 9,763	\$ 17,100	\$ 0

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>PUBLIC WORKS DEPARTMENT (continued)</b>				
10- 503 .01	<u>STREETS MAINTENANCE</u>			
100	Personnel Services	\$ 0	\$ 40,980	\$ 130,330
300	Supplies, Materials & Services	75,412	144,250	143,185
500	Equipment, Land & Structures	44,204	50,000	47,475
Total		\$ 119,616	\$ 235,230	\$ 320,990
10- 503 .02	<u>STREETS MAINTENANCE</u>			
100	Personnel Services	\$ 308,059	\$ 301,480	\$ 273,075
300	Supplies, Materials & Services	54,137	0	0
500	Equipment, Land & Structure	9,641	0	0
Total		\$ 371,837	\$ 301,480	\$ 273,075
10- 503 .04	<u>ALLEY MAINTENANCE</u>			
100	Personnel Services	\$ 33,653	\$ 25,415	\$ 27,475
300	Supplies, Materials & Services	15,718	14,500	14,700
Total		\$ 49,371	\$ 39,915	\$ 42,175
10- 503 .05	<u>CURB AND GUTTER MAINTENANCE</u>			
100	Personnel Services	\$ 37,475	\$ 45,905	\$ 58,100
300	Supplies, Materials & Services	46,639	950	950
500	Equipment, Land & Structures	873	21,000	21,000
Total		\$ 27,522	\$ 67,855	\$ 80,050
10- 503 .06	<u>TREE MAINTENANCE</u>			
100	Personnel Services	\$ 124,392	\$ 137,430	\$ 148,925
300	Supplies, Materials & Services	14,074	17,755	17,565
500	Equipment, Land & Structures	1,187	880	775
Total		\$ 139,653	\$ 156,065	\$ 167,265
10- 503 .07	<u>STREET CLEANING</u>			
100	Personnel Services	\$ 145,737	\$ 163,930	\$ 177,145
200	Utilities & Communications	0	0	0
300	Supplies, Materials & Services	37,379	85,480	47,925
400	Depreciation of Equipment	45,291	0	0
500	Equipment, Land & Structures	382	450	0
600	Special Payments	5,264	0	0
Total		\$ 234,053	\$ 249,860	\$ 225,070
10- 503 .08	<u>TRAFFIC CONTROL MAINTENANCE</u>			
100	Personnel Services	\$ 124,784	\$ 167,690	\$ 178,340
300	Supplies, Materials & Services	57,581	57,800	61,075
500	Equipment, Land & Structures	8,978	9,600	10,050
Total		\$ 191,343	\$ 235,090	\$ 249,465

## CITY OF LODI

## 1992-93 OPERATING BUDGET

## PUBLIC WORKS DEPARTMENT (continued)

was 32.0 - 503.08

10- 503 .12 TRAFFIC CONTROL MAINTENANCE

		1990-91 Actual		1991-92 Budget		1992-93 Budget
200	Utilities & Communications	\$ 34,715	\$	44,530	\$	52,035
500	Equipment, Land & Structures	0		6,500		0
Total		\$ 34,715	\$	51,030	\$	52,035

10- 503 .09 STORM SYSTEM MAINTENANCE

100	Personnel Services	\$ 67,675	\$	101,200	\$	100,565
200	Utilities & Communications	16,223		18,485		16,120
300	Supplies, Materials & Services	12,526		14,625		15,250
500	Equipment, Land & Structures	14		0		1,450
600	Special Payments	5,788		5,875		5,965
Total		\$ 102,226	\$	140,185	\$	139,350

10- 503 .10 STREET LIGHT MAINTENANCE

100	Personnel Services	\$ 31,858	\$	29,570	\$	26,285
200	Utilities & Communications	253,590		305,000		305,900
300	Supplies, Materials & Services	2,977		400		400
500	Equipment, Land & Structures	62,943		38,050		37,400
Total		\$ 351,368	\$	373,020	\$	369,985

10- 504 .01 PARKING LOT MAINTENANCE

100	Personnel Services	\$ 11,681	\$	16,065	\$	17,275
300	Supplies, Materials & Services	5,453		6,680		7,030
Total		\$ 17,134	\$	22,745	\$	24,305

10- 551 .02 MOTOR POOL

300	Supplies, Materials & Services	12,431		13,345		13,190
Total		\$ 12,431	\$	13,345	\$	13,190

Total Public Works Department      Total      \$ 3,392,266      \$ 3,668,160      \$ 3,884,180

## EQUIPMENT MAINTENANCE

10- 551 .01 EQUIPMENT MAINTENANCE - ADMINISTRATION

100	Personnel Services	\$ 149,687	\$	146,680	\$	162,310
200	Utilities & Communications	1,846		1,580		1,800
300	Supplies, Materials & Services	35,561		32,905		31,335
400	Depreciation of Equipment	4394		4400		0
500	Equipment, Land & Structures	1,965		0		0
600	Special Payments	4,051		3,195		3,320
700	Credits	(151,570)		(188,760)		(198,765)
Total		\$ 45,934	\$	0	\$	0

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>EQUIPMENT MAINTENANCE (continued)</b>				
10- 556 .01	<u>EQUIPMENT MAINTENANCE</u>			
100	Personnel Services	\$ 163,343	\$ 195,295	\$ 258,575
300	Supplies, Materials & Services	331,380	338,070	318,215
400	Depreciation of Equipment	379,333	283,400	0
700	Credits	(871,033)	(813,515)	(576,790)
	Total	\$ 3,023	\$ 3,250	\$ 0
<b>Total Equipment Maintenance</b>		<b>\$ 48,957</b>	<b>\$ 3,250</b>	<b>\$ 0</b>

## PARKS AND RECREATION DEPARTMENT

10- 701 .01 ADMINISTRATION

100	Personnel Services	\$ 286,835	\$ 342,455	\$ 407,115
200	Utilities & Communications	14,552	11,100	14,360
300	Supplies, Materials & Services	69,261	92,725	100,760
400	Depreciation of Equipment	6,219	7,800	0
500	Equipment, Land & Structures	5,583	2,330	3,585
600	Special Payments	2	0	0
	Total	\$ 382,452	\$ 456,410	\$ 525,820

10- 702 .01 PLAYGROUNDS

100	Personnel Services	\$ 51,972	\$ 64,720	\$ 67,260
300	Supplies, Materials & Services	10,681	7,640	10,500
	Total	\$ 62,653	\$ 72,360	\$ 77,760

10- 702 .02 YOUTH-TEEN SPORTS

100	Personnel Services	\$ 65,739	\$ 78,255	\$ 81,435
300	Supplies, Materials & Services	6,753	9,900	16,375
500	Equipment, Land & Structures	0	300	0
	Total	\$ 72,492	\$ 88,455	\$ 97,810

10- 702 .03 MISCELLANEOUS INDOOR/OUTDOOR ACTIVITIES

100	Personnel Services	\$ 2,217	\$ 7,890	\$ 10,375
200	Utilities & Communication	1,240	1,250	1,350
300	Supplies, Materials & Services	40,553	5,000	5,800
500	Equipment, Land & Structures	0	0	0
600	Special Payments	1,997	0	1,000
	Total	\$ 46,007	\$ 14,140	\$ 18,525

10- 702 .04 AQUATICS

100	Personnel Services	\$ 81,645	\$ 99,400	\$ 98,960
200	Utilities & Communication	23,824	19,000	18,800
300	Supplies, Materials & Services	35,901	34,200	42,700
500	Equipment, Land & Structures	720	0	0
600	Special Payments	7,414	0	0
	Total	\$ 149,504	\$ 152,600	\$ 160,460

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>PARKS AND RECREATION DEPARTMENT (continued)</b>				
10- 702 .05	<u>ADULT SPORTS</u>			
100	Personnel Services	\$ 65,060	\$ 86,560	\$ 81,520
200	Utilities & Communication	26,741	29,300	28,220
300	Supplies, Materials & Services	40,862	31,180	27,650
600	Special Payments	1,592	0	0
Total		\$ 134,255	\$ 147,040	\$ 137,390
10- 702 .06	<u>SPECIALITY CLASSES</u>			
100	Personnel Services	\$ 40,563	\$ 58,195	\$ 0
200	Utilities & Communication	3,264	0	0
300	Supplies, Materials & Services	7,648	4,000	50,000
500	Equipment, Land & Structure	968	0	0
600	Special Payments	81	0	0
Total		\$ 52,524	\$ 62,195	\$ 50,000
10- 702 .15	<u>CAMP HUTCHINS</u>			
100	Personnel Services	\$ 92,650	\$ 77,045	\$ 80,750
200	Utilities & Communication	655	600	600
300	Supplies, Materials & Services	18,226	14,150	16,350
500	Equipment, Land & Structures	478	0	2,725
Total		\$ 112,009	\$ 91,795	\$ 100,425
10- 702 .30	<u>RECREATION MISC</u>			
100	Personnel Services	13,147	0	0
300	Supplies, Materials & Services	24	0	0
Total		\$ 13,171	\$ 0	\$ 0
<b>TOTAL RECREATION DIVISION</b>	<b>Total</b>	<b>\$ 1,025,067</b>	<b>\$ 1,084,995</b>	<b>\$ 1,168,190</b>

## PARKS DIVISION

10- 751 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 210,586	\$ 229,095	\$ 181,065
200	Utilities & Communications	3,761	4,015	4,450
300	Supplies, Materials & Services	11,971	11,705	16,895
400	Depreciation of Equipment	0	8,400	0
500	Equipment, Land & Structures	5,732	0	0
Total		\$ 232,050	\$ 253,215	\$ 202,410
10- 752 .01	<u>STADIUM MAINTENANCE - SPORTS FACILITIES</u>			
100	Personnel Services	\$ 50,697	\$ 36,520	\$ 402,040
200	Utilities & Communications	3,633	4,045	36,795
300	Supplies, Materials & Services	10,519	13,850	84,030
500	Equipment, Land & Structures	0	0	0
Total		\$ 64,849	\$ 54,415	\$ 522,865

## CITY OF LODI

## 1992-93 OPERATING BUDGET

## PARKS AND RECREATION DEPARTMENT (continued)

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>10- 752 .02 LODI LAKE PARK</b>				
100	Personnel Services	\$ 134,020	\$ 130,085	\$ 0
200	Utilities & Communications	5,886	6,825	0
300	Supplies, Materials & Services	44,199	32,150	0
500	Equipment, Land & Structures	1,138	500	0
600	Special Payments	0	8000	0
	Total	\$ 185,243	\$ 177,560	\$ 0
<b>10- 752 .03 OTHER PARKS</b>				
100	Personnel Services	\$ 483,483	\$ 541,315	\$ 466,840
200	Utilities & Communications	42,923	52,235	36,005
300	Supplies, Materials & Services	156,918	143,015	114,580
400	Depreciation of Equipment	113	200	0
500	Equipment, Land & Structures	22,797	450	0
600	Special Payments	0	0	8,000
	Total	\$ 706,234	\$ 737,215	\$ 625,425
<b>10- 752 .08 PARK RANGERS</b>				
100	Personnel Services	\$ 79,804	\$ 87,250	\$ 113,420
200	Utilities & Communications	2	0	0
300	Supplies, Materials & Services	1,275	16,350	30,770
	Total	\$ 81,081	\$ 103,600	\$ 144,190
<b>10- 753 .01 EQUIPMENT MAINTENANCE</b>				
100	Personnel Services	\$ 42,797	\$ 42,070	\$ 48,300
200	Utilities & Communications	754	575	650
300	Supplies, Materials & Services	105,844	117,220	118,005
400	Depreciation of Equipment	34,948	26,500	0
500	Equipment, Land & Structures	2,775	4,400	0
600	Special Payments	366	0	0
	Total	\$ 187,484	\$ 190,765	\$ 166,955
<b>TOTAL PARKS DIVISION</b>		\$ 1,456,940	\$ 1,516,770	\$ 1,661,845
<b>TOTAL PARKS AND RECREATION</b>		\$ 2,482,007	\$ 2,601,765	\$ 2,830,035
<b>TOTAL GENERAL FUND</b>		\$ 22,589,120	\$ 23,725,090	\$ 25,617,915
<b>LESS INTERFUND TRANSFERS</b>		\$ 1,665,871	\$ 1,685,025	\$ 1,806,484
<b>NET GENERAL FUND</b>		\$ 20,923,249	\$ 22,040,065	\$ 23,811,431



## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>LIBRARY FUND</b>				
21- 801 .01	<u>ADMINISTRATION</u>			
100	Personnel Services	\$ 612,426	\$ 663,905	\$ 677,555
200	Utilities & Communications	54,590	58,600	59,205
300	Supplies, Materials & Services	208,317	233,730	237,685
600	Special Payments	28,656	32,710	34,325
	Total	\$ 903,989	\$ 988,945	\$ 1,008,770
<b>INTERFUND TRANSFERS - OTHER DEPARTMENTS</b>				
		\$ 0	\$ 0	\$ 38,912
<b>TOTAL LIBRARY FUND</b>		<b>\$ 903,989</b>	<b>\$ 988,945</b>	<b>\$ 1,047,682</b>

## 1992-93 OPERATING BUDGET

CITY OF LODI

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>ELECTRIC UTILITY FUND</b>				
<b>16- 601 .01 ADMINISTRATION</b>				
100	Personnel Services	\$ 507,542	\$ 599,255	\$ 557,120
200	Utilities & Communications	26,411	27,660	27,550
300	Supplies, Materials & Services	410,583	378,655	390,935
400	Depreciation of Equipment	62,671	75,600	0
500	Equipment, Land & Structures	4,580	2,250	10,000
600	Special Payments	616,540	512,245	511,270
Total		\$ 1,628,327	\$ 1,595,665	\$ 1,496,875
<b>16- 601 .03 CONSERVATION PROGRAM</b>				
100	Personnel Services	\$ 0	\$ 0	\$ 7,125
300	Supplies, Materials & Services	0	0	4,800
		\$ 0	\$ 0	\$ 11,925
<b>16- 601 .12 ENGINEERING</b>				
100	Personnel Services	\$ 365,093	\$ 378,475	\$ 419,420
200	Utilities & Communications	1,953	2,365	1,825
300	Supplies, Materials & Services	7,190	7,825	7,125
500	Equipment, Land & Structures	2,728	1,550	7,600
Total		\$ 376,964	\$ 390,215	\$ 435,970
<b>16- 602 .02 CUSTOMER SERVICE MAINTENANCE</b>				
100	Personnel Services	\$ 163,931	\$ 167,730	\$ 197,295
200	Utilities & Communications	1,400	1,620	1,500
300	Supplies, Materials & Services	5,183	4,700	4,525
500	Equipment, Land & Structures	33,358	26,300	16,725
Total		\$ 203,872	\$ 200,350	\$ 220,045
<b>16- 602 .40 ELECTRICAL MISCELLANEOUS</b>				
100	Personnel Services	\$ 31,704	\$ 0	\$ 0
300	Supplies, Materials & Services	805	0	0
500	Equipment, Land & Structures	4,781	0	0
Total		\$ 37,290	\$ 0	\$ 0
<b>16- 603 .02 DUSK-TO-DAWN LIGHTING</b>				
100	Personnel Services	\$ 236	\$ 295	\$ 305
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	214	400	400
Total		\$ 450	\$ 695	\$ 705
<b>16- 604 .02 BULK POWER PURCHASE</b>				
200	Utilities & Communications	\$ 25,083,629	\$ 26,882,000	\$ 25,500,000
Total		\$ 25,083,629	\$ 26,882,000	\$ 25,500,000

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>ELECTRIC UTILITY FUND (continued)</b>				
16- 604 .09 <u>HAZARDOUS MATERIAL HANDLING (PCB)</u>				
100	Personnel Services	\$ 21,128	\$ 37,680	\$ 44,445
200	Utilities & Communications	0	100	50
300	Supplies, Materials & Services	15,959	32,725	42,125
500	Equipment, Land & Structures	41,522	40,800	41,800
600	Special Payments	1,698	3,000	2,500
	Total	\$ 80,307	\$ 114,305	\$ 130,920
16- 604 .10 <u>SYSTEM MAINTENANCE - OVERHEAD</u>				
100	Personnel Services	\$ 162,206	\$ 165,160	\$ 194,270
200	Utilities & Communications	80	200	200
300	Supplies, Materials & Services	40,911	48,200	47,050
500	Equipment, Land & Structures	39,431	58,300	43,950
	Total	\$ 242,628	\$ 271,860	\$ 285,470
16- 604 .11 <u>SYSTEM MAINTENANCE - UNDERGROUND</u>				
100	Personnel Services	\$ 71,823	\$ 90,665	\$ 94,610
300	Supplies, Materials & Services	10,026	9,700	8,800
500	Equipment, Land & Structures	45,834	21,700	18,200
	Total	\$ 127,683	\$ 122,065	\$ 121,610
16- 604 .12 <u>SUBSTATION MAINTENANCE</u>				
100	Personnel Services	\$ 119,718	\$ 131,650	\$ 139,255
200	Utilities & Communications	51	100	100
300	Supplies, Materials & Services	36,900	40,880	36,505
500	Equipment, Land & Structures	24,660	7,250	7,250
	Total	\$ 181,329	\$ 179,880	\$ 183,110
16- 604 .13 <u>SYSTEM OPERATION</u>				
100	Personnel Services	\$ 201,704	\$ 230,525	\$ 278,615
200	Utilities & Communications	4,795	5,930	4,710
300	Supplies, Materials & Services	9,232	11,085	15,575
500	Equipment, Land & Structures	2,902	750	3,000
	Total	\$ 218,633	\$ 248,290	\$ 301,900
16- 604 .14 <u>TREE TRIMMING</u>				
100	Personnel Services	\$ 87	\$ 8,955	\$ 0
300	Supplies, Materials & Services	114,494	147,700	153,300
	Total	\$ 114,581	\$ 156,655	\$ 153,300
TOTAL ELECTRIC UTILITY FUND		\$ 28,258,403	\$ 30,161,980	\$ 28,841,830
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 1,344,628	\$ 1,358,625	\$ 1,367,501
NET ELECTRIC UTILITY FUND		\$ 29,603,031	\$ 31,520,605	\$ 30,209,331

## 1992-93 OPERATING BUDGET

## CITY OF LODI

## SEWER UTILITY FUND

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>17- 401 .01 ADMINISTRATION</b>				
100	Personnel Services	\$ 71,247	\$ 67,465	\$ 73,120
200	Utilities & Communications	1,458	1,700	1,800
300	Supplies, Materials & Services	131,770	137,175	116,315
400	Depreciation of Equipment	17,650	24,400	0
500	Equipment, Land & Structures	1,350	0	2,690
600	Special Payments	2,408	650	950
Total		\$ 225,883	\$ 231,390	\$ 194,875
<b>17- 402 .02 ENGINEERING</b>				
100	Personnel Services	\$ 17,240	\$ 19,930	\$ 0
300	Supplies, Materials & Services	13,112	1,350	0
Total		\$ 16,467	\$ 21,280	\$ 0
<b>17- 403 .01 PLANT MAINTENANCE</b>				
100	Personnel Services	\$ 573,763	\$ 669,720	\$ 785,560
200	Utilities & Communications	275,352	309,555	290,915
300	Supplies, Materials & Services	159,977	166,015	171,820
500	Equipment, Land & Structures	283	0	5,100
600	Special Payments	382	20,900	5,285
Total		\$ 1,009,757	\$ 1,166,190	\$ 1,258,680
<b>17- 404 .01 SANITARY SYSTEM MAINTENANCE</b>				
100	Personnel Services	\$ 159,735	\$ 238,505	\$ 221,365
200	Utilities & Communications	8,654	9,365	13,940
300	Supplies, Materials & Services	19,020	13,040	15,740
500	Equipment, Land & Structures	0	1,320	3,000
Total		\$ 187,409	\$ 262,230	\$ 254,045
<b>17- 404 .02 INDUSTRIAL SYSTEM MAINTENANCE</b>				
100	Personnel Services	\$ 5,034	\$ 3,570	\$ 3,560
200	Utilities & Communications	3,297	2,615	4,005
300	Supplies, Materials & Services	2,222	300	300
Total		\$ 10,553	\$ 6,485	\$ 7,865
<b>17- 030 .01 BOND DEBT - INTEREST</b>				
600	Special Payments	\$ 737,761	\$ 741,725	\$ 736,590
Total		\$ 737,761	\$ 741,725	\$ 736,590
<b>17- 407 .01 PLANT DEPRECIATION</b>				
400	Depreciation of Equipment	316,437	331,400	318,900
Total		\$ 316,437	\$ 331,400	\$ 318,900
TOTAL WASTEWATER UTILITY FUND		\$ 2,504,267	\$ 2,760,700	\$ 2,770,955
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 149,486	\$ 152,225	\$ 244,717
NET WASTEWATER UTILITY FUND		\$ 2,653,753	\$ 2,912,925	\$ 3,015,672

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>WATER UTILITY FUND</b>				
<b>18- 451 .01 ADMINISTRATION</b>				
100	Personnel Services	\$ 74,122	\$ 97,095	\$ 105,390
200	Utilities & Communications	4,363	1,700	3,550
300	Supplies, Materials & Services	81,548	71,980	61,445
400	Depreciation of Equipment	6,425	7,200	0
500	Equipment, Land & Structures	1,350	0	1,240
600	Special Payments	15,850	14,700	13,850
Total		\$ 183,658	\$ 192,675	\$ 185,475
<b>18- 451 .03 WATER CONSERVATION PROGRAM</b>				
100	Personnel Services	\$ 44,051	\$ 45,950	\$ 44,060
200	Utilities & Communications	808	550	525
300	Supplies, Materials & Services	4,870	4,925	3,400
500	Equipment, Land & Structures	0	0	0
600	Special Payments	1,000	500	500
Total		\$ 50,729	\$ 51,925	\$ 48,485
<b>18- 452 .02 ENGINEERING</b>				
100	Personnel Services	\$ 23,242	\$ 29,940	\$ 0
300	Supplies, Materials & Services	3,853	1,550	0
Total		\$ 27,095	\$ 31,490	\$ 0
<b>18- 453 .01 PRODUCTION</b>				
100	Personnel Services	\$ 127,788	\$ 123,735	\$ 124,020
200	Utilities & Communications	513,850	522,130	439,130
300	Supplies, Materials & Services	44,210	77,455	59,050
500	Land, Equipment, & Structure	25,920	0	0
600	Special Payments	610	545	740
Total		\$ 712,378	\$ 723,865	\$ 622,940
<b>18- 453 .02 DBCP MONITORING</b>				
100	Personnel Services	\$ 8,420	\$ 27,185	\$ 28,215
200	Utilities & Communications	3,768	2,000	1,850
300	Supplies, Materials & Services	11,664	16,900	23,360
Total		\$ 23,852	\$ 46,085	\$ 53,425
<b>18- 454 .01 DISTRIBUTION</b>				
100	Personnel Services	\$ 239,195	\$ 120,390	\$ 213,505
300	Supplies, Materials & Services	28,831	23,000	21,700
500	Equipment, Land & Structures	0	1,320	0
Total		\$ 268,026	\$ 144,710	\$ 235,205

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
WATER UTILITY FUND (continued)				
18- 455 .01	<u>FIRE HYDRANTS</u>			
100	Personnel Services	\$ 8,274	\$ 10,780	\$ 13,620
300	Supplies, Materials & Services	2,393	2,100	1,775
	Total	\$ 10,667	\$ 12,880	\$ 15,395
TOTAL WATER UTILITY FUND		\$ 1,276,405	\$ 1,203,630	\$ 1,160,925
INTERFUND TRANSFERS - OTHER DEPARTMENTS		\$ 171,757	\$ 174,175	\$ 155,354
NET WATER UTILITY FUND		\$ 1,448,162	\$ 1,377,805	\$ 1,316,279

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>COMMUNITY CENTER FUND</b>				
<b>120- 040 .03 ADMINISTRATION</b>				
100	Personnel Services	\$ 92,681	\$ 99,670	\$ 111,210
200	Utilities & Communications	5,932	5,500	7,200
300	Supplies, Materials & Services	18,686	16,610	12,950
400	Depreciation of Equipment	679	700	0
500	Equipment, Land & Structures	2,719	1,200	0
Total		\$ 120,697	\$ 123,680	\$ 131,360
<b>120- 702 .10 TOKAY PLAYERS</b>				
200	Personnel Services	\$ 1,860	\$ 0	\$ 0
300	Supplies, Materials & Services	2,950	0	0
Total		\$ 4,810	\$ 0	\$ 0
<b>120- 702 .11 LODI ARTS COMMISSION</b>				
100	Personnel Services	\$ 4,458	\$ 4,200	\$ 4,815
200	Utilities & Communications	545	570	540
300	Supplies, Materials & Services	4,524	6,320	7,005
600	Special Payments	15,953	33,925	37,750
Total		\$ 25,480	\$ 45,015	\$ 50,110
<b>120- 702 .12 COMMUNITY BAND</b>				
100	Personnel Services	\$ 933	\$ 0	\$ 970
300	Supplies, Materials & Services	486	0	1,030
Total		\$ 1,419	\$ 0	\$ 2,000
<b>120- 702 .13 COMMUNITY BAND</b>				
200	Utilities & Communications	\$ 19	\$ 0	\$ 0
Total		\$ 19	\$ 0	\$ 0
<b>120- 702 .14 COMMUNITY BAND</b>				
100	Personnel Services	\$ 2,000	\$ 0	\$ 0
300	Supplies, Materials & Services	470	0	0
Total		\$ 2,470	\$ 0	\$ 0
<b>120- 704 .01 SENIOR CITIZENS COMMISSION</b>				
100	Personnel Services	\$ 64,914	\$ 68,590	\$ 85,050
200	Utilities & Communications	3,435	3,500	4,000
300	Supplies, Materials & Services	5,047	5,950	4,850
Total		\$ 73,396	\$ 78,040	\$ 93,900

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
COMMUNITY CENTER FUND				
120- 752 .05	MAINTENANCE			
100	Personnel Services	\$ 72,467	\$ 76,875	\$ 88,285
200	Utilities & Communications	71,750	66,850	68,750
300	Supplies, Materials & Services	61,534	76,880	81,345
500	Equipment, Land & Structures	3,931	1,275	500
	Total	\$ 209,682	\$ 221,880	\$ 238,880
TOTAL COMMUNITY CENTER FUND		\$ 437,973	\$ 468,615	\$ 516,250
GRAND TOTAL: OPERATING BUDGETS		\$ 55,970,157	\$ 59,308,960	\$ 59,916,645



## EQUIPMENT PURCHASES

1992-93

	NEW	REPLACEMENT	TOTAL	ACCOUNT NUMBER
<b>COMMUNITY CENTER</b>				
Personal Computer	\$5,000		\$5,000	12.0-012.04
	\$5,000		\$5,000	
<b>FIRE DEPARTMENT</b>				
Sedan	\$15,500		\$15,500	12.0-012.05
	\$15,500		\$15,500	
<b>ELECTRIC UTILITY</b>				
Cable Puller		\$35,000	\$35,000	16.1-680.02
Oil Filter Pump	\$8,000		\$8,000	16.1-680.04
Micro HHM Motor	\$8,000		\$8,000	16.1-680.05
Photocopy Machine		\$5,500	\$5,500	16.1-680.06
DC Insulator Tester		\$5,000	\$5,000	16.1-680.07
Compression Tools (3)	\$4,000		\$4,000	16.1-680.08
Roller and Feeder Kit	\$3,500		\$3,500	16.1-680.09
Mobile Office buy out		\$5,000	\$5,000	16.1-680.11
	\$23,500	\$50,500	\$74,000	
<b>POLICE DEPARTMENT</b>				
Light Bars (6)		\$21,250	\$21,250	12.0-012.06
Citation Units and Software	\$18,000		\$18,000	12.0-012.07
Black and White Sedans (3)		\$67,385	\$67,385	12.0-012.08
Terminals and Printers	\$11,000		\$11,000	12.0-012.09
	\$29,000	\$88,635	\$117,635	
<b>RECREATION</b>				
Sedan	\$15,500		\$15,500	12.0-012.10
Copier	\$12,000		\$12,000	12.0-012.11
Boat		\$8,000	\$8,000	12.0-012.12
	\$27,500	\$8,000	\$35,500	

## CITY OF LODI

## EQUIPMENT PURCHASES

1992-93

	NEW	REPLACEMENT	TOTAL	ACCOUNT NUMBER
<b>PARKS</b>				
Truckstor	\$11,195		\$11,195	12.0-012.13
	\$11,195		\$11,195	
<b>PUBLIC WORKS</b>				
Motor Pool Sedan		\$13,470	\$13,470	12.0-012.14
Lano Lino Grinder	\$6,680		\$6,680	12.0-012.16
One Ton Pick-up		\$24,540	\$24,540	12.0-012.17
	\$6,680	\$38,010	\$44,690	
<b>WATER/WASTEWATER</b>				
				17.1-012.03
Portable Flow Meter	\$3,500		\$3,500	18.1-012.03
	\$3,500		\$3,500	
<b>TOTAL EQUIPMENT PURCHASES</b>	<b>\$121,875</b>	<b>\$185,145</b>	<b>\$307,020</b>	

## FUNDING SOURCES

Equipment Fund (new) (12.0)	\$94,875
Equipment Fund (replacement) (12.0)	\$134,645
Sewer Capital (17.1)	\$1,750
Water Capital (18.1)	\$1,750
Utility Outlay Reserve (16.1)	\$74,000
	<u>\$307,020</u>

CITY OF LODI PERSONNEL  
1992-93

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<u>ADMINISTRATION</u>			
Administrative Assistant to the City Manager	2	2	
Administrative Clerk I/II	2	2	
Assistant City Manager	1	1	
City Attorney	1	1	
City Clerk	1	1	
City Manager	1	1	
Community Center Director	1	1	
Deputy City Clerk	1	1	
Legal Secretary	1	1	
Personnel Analyst I/II	1	1	
Personnel Director	1	1	
Personnel Technician	2	2	
Secretary to the City Manager	1	1	
Senior Services Coordinator	1	1	
Total	17	17	0

COMMUNITY DEVELOPMENT DEPARTMENT

Administrative Clerk III	1	1	
Building Inspector I/II	3	3	
Chief Building Inspector	1	1	
Community Development Director	1	1	
Department Secretary	1	1	
Junior/Assistant/Associate Planner	2	2	
Senior Building Inspector	1	1	
Senior Planner	1	1	
Total	11	11	0

City of Lodi Personnel  
1992-1993

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<b>ELECTRIC UTILITY DEPARTMENT</b>			
Administrative Clerk I/II	1	1	
Assistant Electric Utility Director	1	1	
Department Secretary	1	1	
Electric Apparatus Mechanic	1	1	
Electric Data Technician/Relief Operator	1	1	
Electric Foreman/Forewoman	3	3	
Electric Lineman/Linewoman	7	7	
Electric Meter Technician	1	1	
Electric System Supervisor	1	1	
Electric Troubleshooter	3	3	
Electric Utility Director	1	1	
Electric Utility Rate Analyst	1	1	
Electric Utility Superintendent	1	1	
Electric Utility Supervisor	1	0	-1
Electrical Drafting Technician	0	1	+1
Electrical Engineer	1	1	
Electrical Engineer Standards	1	1	
Electrical Estimator	3	3	
Electrical Estimator Assistant	1	1	
Electrical Technician	2	2	
Electrician	2	2	
Manager, Rates & Resources	1	1	
Metering Electrician	1	1	
Senior Electric Utility Rate Analyst	1	1	
Utility Operations Supervisor	1	1	
Utility Service Operator I/II	3	3	
Total	41	41	0

## CITY OF LODI

City of Lodi Personnel  
1992-1993

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<b><u>FINANCE DEPARTMENT</u></b>			
Account Clerk	12	12	
Accountant I/II	2	2	
Accounts Collector	2	2	
Assistant Finance Director	1	1	
Buyer	1	1	
Data Processing Manager	1	1	
Data Processing Operations Specialist	1	1	
Data Processing Programmer/Analyst I/II	2	1	-1
Department Secretary	1	1	
Field Services Supervisor	1	1	
Finance Director	1	1	
Meter Reader	4	4	
Parking Enforcement Assistant	2	2	
Purchasing Assistant	1	1	
Purchasing Officer	1	1	
Revenue/Collection Technician	1	1	
Senior Account Clerk	2	2	
Senior Programmer Analyst	2	2	
Senior Storekeeper/Buyer	1	1	
Storekeeper	1	1	
Total	40	39	-1
<b><u>FIRE DEPARTMENT</u></b>			
Administrative Clerk III	2	2	
Fire Administrative Officer	3	3	
Fire Battalion Chief	3	3	
Fire Captain	9	9	
Fire Chief	1	1	
Fire Inspector	1	1	
Firefighter I/II/Engineer	30	30	
Total	49	49	0
<b><u>LIBRARY</u></b>			
Building Service Worker	1	1	
Childrens Librarian	1	1	
Librarian	1	1	
Librarian I/II	2	2	
Library Assistant	1	1	
Library Assistant	3	3	
Library Assistant	4	4	
Manager of Adult Services	1	1	
Senior Library Assistant	1	1	
Total	15	15	0

## CITY OF LODI

City of Lodi Personnel  
1992-1993

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<b><u>PARKS &amp; RECREATION DEPARTMENT</u></b>			
Administrative Clerk I/II	2	2	
Department Secretary	1	1	
Laborer/Park Maintenance Worker I/II	13	12	-1
Park Maintenance Worker III	6	6	
Park Naturalist	0	1	+1
Parks & Recreation Director	1	1	
Parks Ranger I/II	1	1	
Parks Superintendent	1	1	
Parks Supervisor	2	2	
Project Coordinator	0	1 **	+1
Recreation Superintendent	1	1	
Recreation Supervisor	4	4	
Senior Building Maintenance Worker	1	1	
Senior Parks Ranger	1	1	
Welder-Mechanic	1	1	
Total	35	36	+1
<b><u>POLICE DEPARTMENT</u></b>			
Administrative Assistant	1	1	
Animal Control Officer	1	1	
Assistant Animal Control Officer	1	1	
Community Service Officer	7	7	
Crime Analyst	1	1	
Department Secretary	1	1	
Dispatcher/Jailer	15	15	
Police Captain	3	3	
Police Chief	1	1	
Police Lieutenant	4	5	+1
Police Officer	52	52	
Police Records Clerk I/II	4	4	
Police Records Clerk III	4	4	
Police Sergeant	9	8	-1
Services Division Supervisor	1	1	
Total	105	105	0

\*\* To be filled by contract employee

City of Lodi Personnel  
1992-1993

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<u>PUBLIC WORKS DEPARTMENT</u>			
<u>Administration</u>			
Administrative Assistant	1	1	
Administrative Clerk I/II	1	1	
Department Secretary	1	1	
Public Works Director	1	1	
	4	4	0
<u>Engineering Division</u>			
Assistant City Engineer	1	1	
Engineering Assistant	1	1	
Engineering Technician I/II	3	3	
Engineering Technician Supervisor	2	2	
Jr./Assistant Engineer/Associate Civil Engineer	4	4	
Public Works Inspector I/II	2	2	
Senior Civil Engineer	1	1	
Senior Engineering Technician	1	1	
	15	15	0
<u>Building and Equipment Maintenance</u>			
Building/Equipment Maintenance Superintendent	1	1	
Building Maintenance Worker	1	1	
Equipment Maintenance Supervisor	1	1	
Equipment Parts Coordinator	1	1	
Equipment Service Worker	1	1	
Heavy Equipment Mechanic	3	3	
Lead Equipment Mechanic	1	1	
Senior Building Maintenance Worker	1	1	
Welder-Mechanic	1	1	
	11	11	0

City of Lodi Personnel  
1992-1993

	AUTHORIZED 1991-92	RECOMMENDED 1992-93	NET CHANGE
<u>Public Works Department - continued</u>			
<u>Streets Division</u>			
Administrative Clerk I/II	1	1	
Assistant Street Superintendent	1	1	
Laborer/Maintenance Worker I/II	14	14	
Senior Tree Trimmer	1	1	
Street Maintenance Worker III	6	6	
Street Superintendent	1	1	
Street Supervisor	2	2	
Street Sweeper Operator	1	1	
Supervising Administrative Clerk	1	1	
Tree Trimmer	2	2	
	30	30	0
<u>Water/Wastewater Division</u>			
Assistant Wastewater Treatment Superintendent	0	1	+1
Assistant Water/Wastewater Superintendent	1	1	
Chief Wastewater Plant Operator	1	1	
Laboratory Services Supervisor	1	1	
Laboratory Technician I/II	2	2	
Laborer/Maintenance Worker I/II	9	10	+1
Plant & Equipment Mechanic	4	4	
Wastewater Plant Operator I/II	5	6	+1
Wastewater Treatment Supervisor	1	0	-1
Water/Wastewater Inspector	2	2	
Water/Wastewater Maintenance Worker III	5	5	
Water/Wastewater Superintendent	1	1	
Water/Wastewater Supervisor	3	3	
	35	37	+2
Total Public Works	95	97	+2
TOTAL AUTHORIZED PERSONNEL	408	410	+2



## CITY OF LODI

## ELECTRIC UTILITY OUTLAY BUDGET

1992-93

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
16.1- 650 .02	<u>System Improvement</u>			
100	Personnel Services	\$ 133,991	\$ 272,705	\$ 282,380
300	Supplies, Materials & Services	14,427	10,200	23,700
500	Equipment, Land & Structures	159,314	151,400	127,900
Total		\$ 307,732	\$ 434,305	\$ 433,980
16.1- 650 .03	<u>Service Connections (Customer)</u>			
100	Personnel Services	\$ 12,829	\$ 11,825	\$ 13,605
300	Supplies, Materials & Services	2,100	950	850
500	Equipment, Land & Structures	75,236	24,000	19,350
Total		\$ 90,165	\$ 36,775	\$ 33,805
16.1- 650 .04	<u>Lighting Construction (Dusk to Dawn)</u>			
100	Personnel Services	\$ 800	\$ 1,025	\$ 490
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	505	1,000	975
Total		\$ 1,305	\$ 2,025	\$ 1,465
16.1- 650 .23	<u>Substation Construction</u>			
100	Personnel Services	\$ 19,363	\$ 79,800	\$ 71,890
300	Supplies, Materials & Services	8,566	5,600	2,950
500	Equipment, Land & Structures	30,150	182,300	643,500
Total		\$ 58,080	\$ 267,700	\$ 718,340
16.1- 650 .38	<u>Industrial Substation - Site Acquisition</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	810	0	0
500	Equipment, Land & Structures	62,313	0	0
600	Special Payments	375	0	0
Total		\$ 63,498	\$ 0	\$ 0
16.1- 650 .39	<u>Industrial Substation - Off-Site Engineer &amp; Improvement</u>			
100	Personnel Services	\$ 3,327	\$ 0	\$ 0
300	Supplies, Materials & Services	4,402	0	0
500	Equipment, Land & Structures	2,913	0	0
Total		\$ 10,643	\$ 0	\$ 0
16.1- 650 .40	<u>Industrial Substation - Design, System Analysis</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
200	Utilities & Communications	264	0	0
300	Supplies, Materials & Services	83,494	0	0
Total		\$ 83,758	\$ 0	\$ 0

## CITY OF LODI

## 1992-93 OPERATING BUDGET

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>ELECTRIC UTILITY OUTLAY BUDGET (continued)</b>				
16.1- 650 .41	<u>Industrial Substation - Construction</u>			
100	Personnel Services	\$ 6,353	\$ 0	\$ 0
300	Supplies, Materials & Services	174,773	0	0
500	Equipment, Land & Structures	2,707,353	0	0
Total		\$ 2,888,480	\$ 0	\$ 0
16.1- 650 .42	<u>Industrial Substation - 60 KV Lines</u>			
100	Personnel Services	\$ 132,644	\$ 0	\$ 0
300	Supplies, Materials & Services	4,688	0	0
500	Equipment, Land & Structures	129,585	0	0
Total		\$ 266,917	\$ 0	\$ 0
16.1- 650 .45	<u>Industrial Substation - 12 KV Lines</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 67,715
300	Supplies, Materials & Services	0	0	3,000
500	Equipment, Land & Structures	0	0	13,500
Total		\$ 0	\$ 0	\$ 84,215
16.1- 655 .06	<u>Lodi Avenue Underground</u>			
100	Personnel Services	\$ 2,459	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	59,807	0	0
Total		\$ 62,266	\$ 0	\$ 0
16.1- 655 .07	<u>West Side Substation</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	230,000
Total		\$ 0	\$ 0	\$ 230,000
16.1- 680 .01	<u>System Equipment Purchases</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	0	0	0
500	Equipment, Land & Structures	0	0	74,000
Total		\$ 0	\$ 0	\$ 74,000
<b>TOTAL ELECTRIC UTILITY OUTLAY BUDGET</b>		<b>\$ 3,832,043</b>	<b>\$ 739,780</b>	<b>\$ 1,575,805</b>

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# SUMMARY OF ELECTRIC UTILITY BUDGETS

1992-93

	Personnel Service 100	Utilities and Trans- portation 200	Supplies and Materials 300	Deprecia- tion 400	Equipment, Land and Structures 500	Special Payments 600	Inter Fund Transfers 700	TOTAL
<b>OPERATING BUDGET</b>								
Administration	\$557,120	\$27,550	\$390,935	\$0	\$10,000	\$511,270		\$1,496,875
Engineering	419,420	1,825	7,125		7,600			435,970
Conservation Program	7,125		4,800					11,925
Customer Service	197,295	1,500	4,525		16,725			220,045
Electric Miscellaneous	0		0		0			0
Dusk-to-Dawn Lighting	305		0		400			705
Hazardous Material Handling	44,445	50	42,125		41,800	2,500		130,920
System Maintenance -								0
Overhead	194,270	200	47,050		43,950			285,470
System Maintenance -								0
Underground	94,610		8,800		18,200			121,610
Substation Maintenance	139,255	100	36,505		7,250			183,110
System Operations	278,615	4,710	15,575		3,000			301,900
Tree Trimming	0		153,300					153,300
Sub Total	1,932,460	35,935	710,740	0	148,925	\$13,770	-	3,341,830
Bulk Power Purchase		25,500,000						25,500,000
Inter Fund Transfers								
Other Department							1,367,501	1,367,501
Total Operating Budget	1,932,460	25,535,935	710,740	0	148,925	\$13,770	1,367,501	30,209,331
<b>ELECTRIC UTILITY OUTLAY BUDGET</b>	\$436,080		\$30,500		\$1,109,225			1,575,805
<b>GRAND TOTAL - ELECTRIC UTILITY BUDGETS</b>	<b>\$2,368,540</b>	<b>\$25,535,935</b>	<b>\$741,240</b>	<b>\$0</b>	<b>\$1,258,150</b>	<b>\$513,770</b>	<b>\$1,367,501</b>	<b>\$31,785,136</b>

## SCHEDULE K

**DENTAL INSURANCE AND LONG-TERM DISABILITY INSURANCE RESERVE  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93**

ESTIMATED FINANCING RESOURCES

## INTERFUND TRANSFERS

Dental Cost Allocations	\$	191,500	✓	
Long Term Disability Cost Allocations	\$	50,040	✓	
Employees' Contribution	\$	36,000	✓	
COBRA Participant Payments	\$	4,000	✓	
Total	\$			<u>281,540</u>

## INTEREST

	\$	6,000		
Total	\$			<u>6,000</u>

**TOTAL ESTIMATED FINANCING RESOURCES** **\$ 287,540**

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Professional Services	\$	33,880	✓	
Medical Services		169,400	✓	
Claims		30,000	✓	
Total	\$			<u>233,280</u>

## SELF-INSURED RESERVE

		54,260	✓	\$
Total				<u>54,260</u>

**TOTAL ESTIMATED REQUIREMENTS** **\$ 287,540**

## SUMMARY OF ELECTRIC UTILITY OUTLAY BUDGET

1992-93

	Personnel Services 100	Supplies and Materials 300	Equipment Land and Structures 500	TOTAL
System Improvements	\$282,380	\$23,700	\$127,900	\$433,980
Service Connections (Customers)	13,605	850	19,350	33,805
Lighting Construction (Dusk-to-Dawn)	490	0	975	1,465
Substation Construction	71,890	2,950	643,500	718,340
Industrial Substation 12-KV Lines	67,715	3,000	13,500	84,215
West Side Substation	0	0	230,000	230,000
System Equipment Purchases	0	0	74,000	74,000
<b>TOTAL ELECTRIC UTILITY OUTLAY</b>	<b>\$436,080</b>	<b>\$30,500</b>	<b>\$1,109,225</b>	<b>\$1,575,805</b>

## SCHEDULE K

**DENTAL INSURANCE AND LONG-TERM DISABILITY INSURANCE RESERVE  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93**

ESTIMATED FINANCING RESOURCES

## INTERFUND TRANSFERS

Dental Cost Allocations	\$	191,500	✓	
Long Term Disability Cost Allocations	\$	50,040	✓	
Employees' Contribution	\$	36,000	✓	
COBRA Participant Payments	\$	4,000	✓	
Total	\$			281,540

## INTEREST

Total	\$	6,000		6,000
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**TOTAL ESTIMATED FINANCING RESOURCES** **\$ 287,540**

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Professional Services	\$	33,880	✓	
Medical Services		169,400	✓	
Claims		30,000	✓	
Total	\$			233,280

## SELF-INSURED RESERVE

Total	\$	54,260	✓	54,260
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**TOTAL ESTIMATED REQUIREMENTS** **\$ 287,540**

## SCHEDULE L

PUBLIC LIABILITY INSURANCE RESERVE  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93

ESTIMATED FINANCING RESOURCES

CONTRIBUTIONS FROM OTHER FUNDS	\$	268,225	✓
REIMBURSEMENTS	\$	75,000	✓
INTEREST	\$	<u>50,000</u>	✓
 TOTAL ESTIMATED FINANCING RESOURCES	 \$	 <u>393,225</u>	

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Professional Services	\$	55,000	
Insurance Premiums		145,000	
Claims		<u>100,000</u>	
Total	\$	300,000	✓

## CONTRIBUTIONS TO OTHER FUNDS

General Fund	\$	<u>15,094</u>	
Total	\$	15,094	

## SELF-INSURED RESERVE

	\$	<u>78,131</u>	
Total	\$	<u>78,131</u>	

TOTAL ESTIMATED REQUIREMENTS	\$	<u>393,225</u>	
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## SCHEDULE M

WORKERS' COMPENSATION INSURANCE RESERVE  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93

ESTIMATED FINANCING RESOURCES

COMPENSATION REIMBURSEMENTS	\$	35,000
INTER-FUND TRANSFERS	\$	450,450
INVESTMENT EARNINGS	\$	<u>36,785</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>522,235</u>
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ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Premiums - Excess Insurance	\$	32,000
Disability Payments		145,000
Medical Services		200,000
Professional Services		110,000
Physicals		<u>13,000</u>
Total	\$	500,000

## CONTRIBUTIONS TO OTHER FUNDS

Workers' Compensation Operating Reserve	\$	(44,890)
General Fund		<u>67,125</u>
Total	\$	<u>22,235</u>

TOTAL ESTIMATED REQUIREMENTS	\$	<u>522,235</u>
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**CITY OF LODI**  
**SELF-INSURANCE FUNDS**

**1992-93**

		1990-91	1991-92	1992-93
		Actual	Budget	Budget
<b>MEDICAL INSURANCE FUND</b>				
28- 020 .02	<u>Medical Insurance</u>			
100	Personnel Services	\$ 7,479	\$ 0	\$ 0
300	Utilities & Communications	113,700	13,000	0
600	Special Payments	75,000	0	0
Total		\$ 196,179	\$ 13,000	\$ 0
28- 020 .10	<u>Chiropractic Expenses</u>			
300	Utilities & Communications	19,756	0	20,000
Total		\$ 19,756	\$ 0	\$ 20,000
<b>Total Medical Fund</b>		<b>\$ 215,935</b>	<b>\$ 13,000</b>	<b>\$ 20,000</b>

**DENTAL & LONG-TERM DISABILITY FUND**

29- 020 .02	<u>Dental Insurance</u>			
100	Personnel Services	\$ 0	\$ 0	\$ 0
300	Supplies, Materials & Services	195,723	198,780	203,280
600	Special Payments	0	0	0
Total		\$ 195,723	\$ 198,780	\$ 203,280
27- 020 .03	<u>Long-term Disability</u>			
100	Personnel Services	\$ 14,089	\$ 32,500	\$ 0
300	Supplies, Materials & Services	2,582	10,000	30,000
600	Special Payments	14,311	0	0
Total		\$ 30,982	\$ 42,500	\$ 30,000
<b>Total Dental &amp; Long-term Disability Fund</b>		<b>\$ 226,705</b>	<b>\$ 241,280</b>	<b>\$ 233,280</b>

**PUBLIC LIABILITY FUND**

30- 020 .02	<u>PL &amp; PD Insurance</u>			
300	Utilities & Communications	\$ 199,362	\$ 241,100	\$ 200,000
600	Special Payments	(183,312)	0	100,000
Total		\$ 16,050	\$ 241,100	\$ 300,000
<b>Total Public Liability Insurance Fund</b>		<b>\$ 16,050</b>	<b>\$ 241,100</b>	<b>\$ 300,000</b>

**WORKERS' COMPENSATION INSURANCE FUND**

31- 020 .02	<u>Workers' Compensation Insurance</u>			
100	Personnel Services	\$ 179,917	\$ 133,800	\$ 177,000
200	Utilities & Transportation	108	0	0
300	Supplies, Materials & Services	437,937	232,000	323,000
600	Special Payments	9,059	550	0
Total		\$ 627,022	\$ 366,350	\$ 500,000
<b>Total Workers' Compensation Fund</b>		<b>\$ 627,022</b>	<b>\$ 366,350</b>	<b>\$ 500,000</b>

WASTEWATER CAPITAL OUTLAY  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93

ESTIMATED FINANCING RESOURCES

## INTERFUND TRANSFERS

Plant and Equipment Depreciation	\$	318,900
Sewer Fund	\$	<u>274,160</u>

TOTAL ESTIMATED FINANCING RESOURCES	\$	<u>593,060</u>
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ESTIMATED REQUIREMENTS

BOND PRINCIPAL	\$	273,868
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EQUIPMENT	<u>1,750</u>
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Total	\$	275,618
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## CONTRIBUTIONS TO OTHER FUNDS

Wastewater Capital Reserve	\$	317,442
General Fund		<u>0</u>

Total	\$	317,442
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TOTAL ESTIMATED REQUIREMENTS	\$	<u>593,060</u>
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## SCHEDULE O

CHIROPRACTIC SELF-INSURANCE FUND  
STATEMENT OF RESOURCES AND REQUIREMENTS  
1992-93

ESTIMATED FINANCING RESOURCES

## INTER-FUND TRANSFERS

Cost Allocations

\$ 24,600

Total

\$ 24,600

TOTAL ESTIMATED FINANCING RESOURCES

\$ 24,600

ESTIMATED REQUIREMENTS

## OPERATING EXPENSES

Chiropractic Payments

\$ 20,000

Total

\$ 20,000

## CONTRIBUTIONS TO OTHER FUNDS

Self-Insured Reserve

\$ 4,600

Total

\$ 4,600

TOTAL ESTIMATED REQUIREMENTS

\$ 24,600